

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 15413
[Redacted],	)	
	)	DECISION
Petitioners.	)	
_____	)	

On April 4, 2000, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayers), proposing income tax, penalty, and interest for tax years 1994 through 1997 in the total amount of \$14,412.

A timely appeal was filed, and Idaho income tax returns for the years 1994, 1996, and 1997 have been received. The Tax Commission, having reviewed the file, hereby issues its decision.

The Bureau identified the taxpayers as Idaho residents who had not filed Idaho income tax returns for the years at issue. The records showed they received income in excess of the filing requirement. The Bureau prepared provisional income tax returns on the taxpayers' behalf and sent the taxpayers a Notice of Deficiency Determination.

The taxpayers appealed the determination and, after several delays, furnished their 1994 Idaho income tax return to the Bureau. When the other missing returns were not submitted as promised, the taxpayers' file was transferred to the Legal/Tax Policy Division for administrative review.

In response to a letter advising the taxpayers of their appeal rights, the taxpayers submitted their 1996 and 1997 Idaho returns. An accompanying letter signed by [Redacted] stated the taxpayers did not dispute the tax determination for 1995.

The tax returns furnished by the taxpayers appear to be in order and appear to be a more accurate reflection of the taxpayers' Idaho income tax responsibility for the years at issue than the returns prepared by the Bureau. After full review of both the federal and state returns, the Tax

Commission accepts the Idaho returns as filed subject to review at a later date as provided in Idaho Code § 63-3068(a).

WHEREFORE, the Notice of Deficiency Determination dated April 4, 2000, is hereby MODIFIED and, as so modified, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1994	\$2,691	\$673	\$1,267	\$4,631
1995	137	34	61	232
1996	101	25	36	162
1997	990	248	271	<u>1,509</u>
			TOTAL DUE	<u>\$6534</u>

Interest is calculated through November 1, 2001.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayers' right to appeal this decision is enclosed with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2001.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that I have on this \_\_\_\_\_ day of \_\_\_\_\_, 2001, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]    [Redacted]  
[Redacted]

\_\_\_\_\_  
ADMINISTRATIVE ASSISTANT 1