

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15701
[Redacted],)	
)	DECISION
Petitioner.)	
_____)	

On May 11, 2001, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing income tax, penalty, and interest for taxable years 1996 through 1999 in the total amount of \$6,436.

The taxpayer through his representative filed a timely protest. He did not request a hearing and did not submit additional information. Therefore, the Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

During the years in question, the taxpayer failed to file Idaho individual income tax returns even though Tax Commission records show he satisfied the requirements stated in Idaho Code § 63-3030 for filing Idaho tax returns. [Redacted]. [Redacted]. The taxpayer had not filed his federal returns for any of the years in question.

Idaho Code § 63-3045 (1)(a) states:

63-3045. Notice of redetermination or deficiency -- Interest. (1) (a) If, in the case of any taxpayer, the state tax commission determines that there is a deficiency in respect of the tax imposed by this title, the state tax commission shall, immediately upon discovery thereof, send notice of such deficiency to the taxpayer by registered or certified mail or by other commercial delivery service providing proof of delivery, whichever is the most cost efficient. The notice shall be sent to the taxpayer's last address known to the state tax commission. The notice of deficiency shall be accompanied by an explanation of the specific reason for the determination and an explanation of the taxpayer's right to appeal. Within sixty-three (63) days after such notice is mailed, the taxpayer may, at his option, file a protest in writing with the state tax commission and obtain redetermination of the deficiency.

Because the taxpayer did not file state income tax returns and did not answer correspondence from the Bureau, the Bureau prepared provisional returns and issued a deficiency notice. The income amounts were taken from records retained by the Idaho Department of Labor, Tax Commission records, [Redacted].

The taxpayer did not answer correspondence sent to him prior to the mailing of the deficiency notice. Furthermore, neither the taxpayer nor his representative has contacted the Tax Commission since the representative sent a letter appealing the determination. Although the representative indicated in his letter of protest that he desired a conference, he did not answer a letter that was sent to him (with a copy to the taxpayer) after the taxpayer's file was transferred to the Legal/Tax Policy Division of the Tax Commission. The letter advised the taxpayer of his appeal rights, which included submitting additional information or the option of contacting the Tax Commission to schedule an informal conference.

No information has been submitted to the Tax Commission beyond the taxpayer's representative's statements that the income figures were incorrect and the taxpayer's ex-wife should be held responsible for the preparation of the returns. The taxpayer does not deny he met the filing requirements. Yet, he has not filed Idaho income tax returns for any of the years 1996 through 1999.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Having presented no information in support of his argument, the taxpayer has failed to meet his burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

WHEREFORE, the Notice of Deficiency Determination dated May 11, 2001, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pays the following tax, penalty,

and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1996	\$1,212	\$303	\$438	\$1,953
1997	1,485	371	407	2,263
1998	801	200	158	1,159
1999	841	210	104	<u>1,155</u>
			TOTAL	<u>\$6,530</u>

Interest is computed through November 1, 2001.

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

An explanation of taxpayer's right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2001.

IDAHO STATE TAX COMMISSION

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]
[Redacted] Receipt No. [Redacted]
[Redacted]

ADMINISTRATIVE ASSISTANT 1