

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15185
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On September 8, 2000, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (taxpayer), proposing income tax, penalty, and interest for the years 1997 and 1998 in the total amount of \$25,833.

On November 9, 2000, a timely protest and petition for redetermination was filed by the taxpayer's accountant along with the taxpayer's 1997 return. An informal hearing has not been requested. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NOD.

This case was opened because of a 1099-MISC which was paid to [Redacted], a sole proprietorship owned by the taxpayer. The taxpayer had not filed Idaho income tax returns for the years in question. TDB sent the taxpayer a nonfiler letter. [Redacted]the taxpayer's 1997 return will not be addressed in this decision. The taxpayer did not file his 1998 return. TDB sent a letter to the taxpayer canceling the NOD for tax year 1997 only and informed him that his file was being transferred to the Commission's legal/policy division.

[Redacted] The taxpayer has not provided the Commission with a contrary result to the determination of his income for the tax year 1998 [Redacted] Therefore, the Commission must uphold the deficiency as modified.

WHEREFORE, the Notice of Deficiency Determination dated September 8, 2000, as modified, is hereby APPROVED, AFFIRMED, and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1998	\$11,467	\$2,867	\$3,180	\$17,514

Interest is computed through December 17, 2002.

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

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

DATED this ___ day of _____, 2002.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2002, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

[Redacted] _____
ADMINISTRATIVE ASSISTANT 1