

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15381
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On December 11, 2000, 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 1994 through 1998 in the total amount of \$9,084.

The taxpayer filed a timely protest. He did not request a hearing but did 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]. The information was provided in accordance with Internal Revenue Code § 63- 6103(d) and Idaho Code § 63-3077.

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 tax returns and did not answer correspondence from the Bureau, the Bureau prepared provisional returns and issued a deficiency notice based upon information gleaned from Tax Commission records.

In response to the deficiency notice, the taxpayer wrote a letter appealing the determination. He explained that he had moved to Arizona and began working there at the end of September 1998. He included copies of his W-2s and 1099s for all years including a W-2 that identified his Arizona wages. He asked the Bureau to allow him the proper credits for the withholding.

The Bureau revised the deficiency determination and sent the taxpayer a copy of the revised notice and a letter offering him the opportunity to accept the new figures and withdraw his protest. He did not respond to that letter or two additional letters, and his file was transferred to the Legal/Tax Policy Division for administrative review.

Idaho Code § 63-3002 explains the income tax act:

63-3002. Declaration of intent. It is the intent of the legislature by the adoption of this act, insofar as possible to make the provisions of the Idaho act identical to the provisions of the Federal Internal Revenue Code relating to the measurement of taxable income, to the end that the taxable income reported each taxable year by a taxpayer to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in the Idaho law;

Idaho Code § 63-3013 defines and Idaho resident:

63-3013. Resident. (1) The term "resident," for income tax purposes, means any individual who:

(a) Is domiciled in the state of Idaho for the entire taxable year;
or

(b) Maintains a place of abode in this state for the entire taxable year and spends in the aggregate more than two hundred seventy (270) days of the taxable year in this state. Presence within the state for any part of a calendar day shall constitute a day spent in the state unless the individual can show that his presence in the state for that day was for a temporary or transitory purpose.

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).

The Tax Commission finds the deficiency determination and the Idaho returns prepared by the Bureau to be accurate reflections of the taxpayer's Idaho income tax due for the years in question with the exception of 1998. The total Idaho tax due for 1998 is adjusted to reflect only the months the taxpayer lived in Idaho. The withholding shown in the W-2s the taxpayer provided is allowed to offset each year's tax due.

WHEREFORE, the Notice of Deficiency Determination dated December 11, 2000, is hereby MODIFIED and, as so modified, is 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>
1994	\$311	\$ 78	\$171	\$ 560
1995	555	139	257	951
1996	436	109	166	711
1997	969	242	284	1,495
1998	400	100	86	<u>586</u>
			TOTAL DUE	<u>\$4,303</u>

Interest is computed through February 1, 2002.

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 _____, 2002.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that I have on this ____ day of _____, 2021, 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]

Receipt No. [Redacted]

ADMINISTRATIVE ASSISTANT 1