

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15414
[REDACTED],)	
)	DECISION
Petitioner.)	
<hr/>		

On December 12, 2000, the Tax Discovery Bureau 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 1995, 1997, and 1998 in the total amount of \$4,061.

On February 14, 2001, a timely protest and petition for redetermination was filed by the taxpayer. An informal hearing has not been requested by the taxpayer. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

The taxpayer filed Idaho income tax returns up through the year 1994. [Redacted]. The taxpayer has had an Idaho driver's license since 1989 and his last driver's license was issued in 1996.

On September 21, 2000, the Tax Discovery Bureau sent a letter with a questionnaire to the taxpayer to help the Commission properly determine the taxpayer's filing requirement. The taxpayer did not respond to this letter.

The Commission issued a NOD on December 12, 2000, to the taxpayer [Redacted]. The certified NOD was unclaimed, so a copy of the NOD was sent by regular mail.

The taxpayer called the Tax Enforcement Specialist (specialist) on February 9, 2000, after he received the copy of the NOD and told the specialist he got into a tax game, got scared, and hoped he would not get contacted. The taxpayer requested income tax forms be sent so that he could file

proper returns. The specialist explained to the taxpayer his protest rights and the taxpayer said he would contact his lawyer. The forms were sent out on February 9, 2001.

In the taxpayer's protest letter dated February 13, 2001, he stated in pertinent part:

I am writing to let you know that I wish to appeal this decision. I would like to know how you came up with these figures that you show. I am acting on my own behalf and need to know what else I need to do in this appeal.

The specialist sent a letter on February 21, 2001, [Redacted]. In the letter the specialist asked the taxpayer to send in his income tax returns by March 21, 2001. The taxpayer did not respond to the specialist's letter.

The taxpayer called the specialist and told him that he thought he had Idaho income taxes withheld. The specialist told the taxpayer to contact the company he worked for to try and get copies of his W-2s. The taxpayer was going to contact his employer and get back to the specialist. The taxpayer did not respond back.

The Tax Policy Specialist (policy specialist) reviewed the W-2 Wage and Tax Statements filed with the Commission by the taxpayer's employers. The taxpayer's W-2 for 1995 filed electronically showed that Idaho income taxes were not withheld from his wages. The taxpayer's W-2s for 1997 and 1998 could not be found in the Commission's records.

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

WHEREFORE, the Notice of Deficiency Determination dated December 12, 2000, 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>
1996	\$ 665	\$166	\$316	\$1,147
1997	940	235	291	1,466
1998	1,143	286	259	<u>1,688</u>
			TOTAL DUE	<u>\$4,301</u>

Interest is computed through April 3, 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 _____, 2001.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ___ day of _____, 2001, 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]

Receipt No. [Redacted]

ADMINISTRATIVE ASSISTANT 1