

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 15462
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On January 3, 2001, the Tax Discovery Bureau of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (Mr. [Redacted]), proposing income tax, penalty, and interest for the years 1996, 1997, and 1998 in the total amount of \$2,326.

A timely protest and petition for redetermination dated February 28, 2001, was filed by Mr. [Redacted]. An informal hearing was not requested. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

Mr. [Redacted] was a resident of [Redacted], Idaho from 1995 through early 2000. [Redacted] in the [Redacted] area has employed Mr. [Redacted] since the second quarter of 1997. He applied for and received Idaho unemployment compensation in 1996 and 1997.

Mr. [Redacted] filed part-year resident returns for 1995 and 2000 but has not filed returns for the years 1996 through 1998. His ex-wife, [Redacted], filed a 1997 return using a filing status of married filing separate.

On September 6, 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. A copy of the letter was sent on October 17, 2000, to a more current address. Mr. [Redacted] did not respond to either letter.

A NOD was issued to Mr. [Redacted] for 1997 [Redacted]. Since Mr. [Redacted] failed

to file federal returns for 1996 and 1998, the NOD for these years was based on wages and income information [Redacted] and reported by his employer to the Commission. Mr. [Redacted] was allowed the correct amount of withholding reported by his employer for 1997 and 1998. However, no withholding information was available for 1996.

In Mr. [Redacted] protest letter dated February 8, 2001, he stated in pertinent part:

I am writing to you to appeal to the "Notice of Deficiency Determination" that I received approximately two months ago. My tax ID number is [Redacted]. I have tried to get copies of the tax returns for the years in question and canceled checks from an old account with Wells Fargo Bank. My ex-wife and I had paid over \$600.00 to Idaho State Tax Commission and one of my paychecks was garnished for approximately \$500.00. At this time I would like to request a 60-day extension to get old bank statements and to try and get the other Documents from my ex-wife.

Mr. [Redacted] has been attempting to locate or retrieve wage and withholding information from his employers and banking information in order to file actual returns for 1996 through 1998. He was granted a 60-day extension to get this information. At the time this file was transferred to the legal/tax policy division, the Tax Enforcement Specialist (specialist) had not received returns from Mr. [Redacted] even though numerous mail and telephone contacts were made by the specialist. Mr. [Redacted] was provided with federal information contained in his file but has insisted on seeking his own copies of wage and income documents.

Mr. [Redacted] concerns regarding previous payments to and garnishment of wages by the Commission were addressed in a letter to him dated March 7, 2001, which explained that payments were for his 1995 Idaho tax liability.

The Tax Policy Specialist obtained a W-2 Wage and Tax Statement from Mr. [Redacted] employer, [Redacted] for 1996. The NOD has been modified using the amount of Idaho state income tax withheld on this W-2.

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

WHEREFORE, the Notice of Deficiency Determination dated January 3, 2001, 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>
1996	\$692	\$173	\$262	\$1,127
1997	231	58	72	361
1998	335	84	81	<u>500</u>
			TOTAL DUE	<u>\$1988</u>

Interest is computed through June 5, 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]

Receipt No. [Redacted]

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