

April 30, 2001, passed and the taxpayer did not provide the returns to the Bureau. The Bureau corresponded further with the taxpayer but to no avail. The taxpayer did not provide the returns. Therefore, the Bureau referred the matter for administrative review.

The Tax Commission sent the taxpayer a letter giving her two options for having the Notice of Deficiency Determination redetermined. The taxpayer's accountant responded and again stated the taxpayer's intent to submit returns. After several months of contacting the taxpayer's accountant, the Tax Commission received unsigned faxed copies of the taxpayer's 1995 through 1997 Idaho income tax returns.

The Tax Commission reviewed those returns and found they provided a more accurate picture of the taxpayer's Idaho activities. Therefore, the Tax Commission accepted the information shown on the taxpayer's returns, subject to the normal review processes of the Tax Commission, in lieu of the returns prepared by the Bureau.

The Bureau added interest and penalty to the taxpayer's tax in accordance with Idaho Code sections 63-3045 and 63-3046. The Tax Commission reviewed those additions and found they were appropriate to the taxpayer's tax deficiencies.

The returns the taxpayer provided were joint returns with her spouse [Redacted]. Since [Redacted] elected to file a joint income tax return, they are both responsible, jointly and severally, for any tax deficiency. Therefore, the demand for payment of the tax, penalty, and interest applies to [Redacted] (taxpayers).

WHEREFORE, the Notice of Deficiency Determination dated January 10, 2001, is hereby MODIFIED, in accordance with the provisions of this decision and, as so modified, is APPROVED, AFFIRMED, and MADE FINAL.

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

| <u>YEAR</u> | <u>TAX</u> | <u>PENALTY</u> | <u>INTEREST</u> | <u>TOTAL</u> |
|-------------|------------|----------------|-----------------|----------------|
| 1995 | \$ 203 | \$ 51 | \$ 99 | \$ 353 |
| 1996 | 201 | 50 | 82 | 333 |
| 1997 | 341 | 85 | 109 | <u>535</u> |
| | | | TOTAL DUE | <u>\$1,221</u> |

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

An explanation of the taxpayers' right to appeal this decision is included 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]

ADMINISTRATIVE ASSISTANT 1