

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 15578
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On February 26, 2001, the staff of the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing income tax, penalty, and interest for the taxable years 1995 through 1998 in the total amount of \$9,837.

On April 26, 2001, the taxpayer filed a timely appeal and petition for redetermination. The taxpayer did not respond to the Tax Commission's hearing rights letter and has provided no documentation or additional information. The Tax Commission, having reviewed the file, hereby issues its decision.

The Tax Discovery Bureau (Bureau) received information that showed the taxpayer received wages from an Idaho source. The Bureau did some additional research on the taxpayer and found that the taxpayer purchased Idaho driver's licenses and resident fish and game licenses. The Bureau sent the taxpayer a letter asking about his filing requirement with the state of Idaho. The taxpayer did not respond. [Redacted].

The Bureau sent the taxpayer a Notice of Deficiency Determination, which the taxpayer protested. The taxpayer stated he did not agree with the Bureau's figures and that he needed additional time to have his accountant go through his records. The Bureau allowed the taxpayer additional time and sent him a follow-up letter. The taxpayer has not contacted the Bureau since his protest letter.

The Tax Commission sent the taxpayer a letter setting forth two alternative methods for having the Notice of Deficiency Determination redetermined. The taxpayer did not respond to the Tax Commission's letter. Therefore, the Tax Commission decides the matter based upon the information presently available.

The taxpayer received wages from Idaho sources in 1995, 1996, and 1997. In 1998, the taxpayer received unemployment compensation from Idaho and also used an Idaho address as a mailing address for a W-2 wage statement. It is apparent from the information available that the taxpayer met the filing requirements of Idaho Code section 63-3030 for the taxable years 1995 through 1997. For 1998, the taxpayer did receive Idaho unemployment compensation in excess of Idaho's filing requirements. The taxpayer appeared to be working outside the state of Idaho in 1998. However, the taxpayer did not provide anything to show or even claim that he changed his residence or domicile to another state.

The taxpayer has provided nothing to show the returns prepared by the Bureau were incorrect and, therefore, has not met his burden of proof. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). The Tax Commission reviewed the returns the Bureau prepared and found that they are a reasonable representation of the taxpayer's taxable income for the years in question. Therefore, the Tax Commission upholds the Bureau's determination.

WHEREFORE, the Notice of Deficiency Determination dated February 26, 2001, 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>
1995	\$ 258	\$ 65	\$122	\$ 445

1996	1,620	405	634	2,659
1997	2,716	679	827	4,222
1998	2,011	503	457	<u>2,971</u>
			TOTAL DUE	<u>\$10,297</u>

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 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] Receipt No. [Redacted]  
 [REDACTED][REDACTED]

---

ADMINISTRATIVE ASSISTANT 1