

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15699
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On March 19, 2001, 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 1995 in the amount of \$968.

The taxpayer filed a timely protest. A hearing was neither requested nor held. The Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

Idaho Code § 63-3030 provided in pertinent part:

63-3030. Persons required to make returns of income. (a) Returns with respect to taxes measured by income in this chapter shall be made by the following:

- (1) Every resident individual required to file a federal return under section 6012(a)(1) of the Internal Revenue Code.
- (2) Any nonresident individual having for the current taxable year a gross income from Idaho sources in excess of two thousand five hundred dollars (\$2,500), or any part-year resident individual having for the current taxable year a gross income from all sources while domiciled in or residing in Idaho, and from Idaho sources while not domiciled in and not residing in Idaho, which in total are in excess of two thousand five hundred dollars (\$2,500);

Information available to the Bureau indicated the taxpayer was a resident of Idaho during 1995. [Redacted].

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 had not filed a 1995 Idaho individual income tax return, the Bureau issued a deficiency notice, which the taxpayer protested. In his protest letter, the taxpayer said he was sure he had filed the missing return. He said the Idaho State Tax Commission had garnished his wages in 1996 based on a lien filed in [Redacted] County to collect an income tax liability from 1995.

The Bureau wrote a letter of explanation to the taxpayer and included a copy of the lien that had been released in 1996. The lien was for the tax year 1993 and was created in 1995. It had indeed been paid in full and released.

The taxpayer did not answer that letter or one additional letter from the Bureau. Therefore, his file was transferred to the Legal/Tax Policy Division and he was notified of his appeal rights. Again, he did not respond.

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). The burden is on the taxpayer to show that the tax deficiency is erroneous. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The Tax Commission has no record of the taxpayer's 1995 Idaho income tax return having been submitted to the Tax Commission for filing. Additionally, the taxpayer has presented no proof

the tax due for 1995 was paid. The taxpayer has presented nothing to dispute the Bureau's findings.

WHEREFORE, the Notice of Deficiency Determination dated March 19, 2001, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest for 1995:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$582	\$146	\$269	\$997

Interest is computed through January 31, 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 I have on this ____ day of _____, 2002, 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] Receipt No. [Redacted]
[REDACTED][REDACTED]

ADMINISTRATIVE ASSISTANT 1