

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15921
[Redacted],)	
)	DECISION
Petitioner.)	
_____)	

On February 11, 2002, 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 taxable years 1996 through 1998 in the total amount of \$19,087.

The taxpayer filed a timely protest. He did not submit additional information or request an informal conference. The Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

During the years in question, the taxpayer failed to file his Idaho individual income tax returns even though Tax Commission records show he satisfied the filing requirements stated in Idaho Code § 63-3030. [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 did not file state income tax returns, the Bureau prepared provisional returns and issued a deficiency notice. The income amounts were determined by examining the records retained by the Tax Commission, the [Redacted], and the [Redacted].

In response to the deficiency notice, the taxpayer telephoned the Bureau. In the ensuing conversation, the taxpayer said he did not agree with the amounts shown in the notice. He followed up the telephone call with a letter stating the same thing: “After our phone conversation on 5/15/2002 I am remitting this letter disputing your determination. Please remit all pertinent info to me.” The Bureau sent back an acknowledgement to the protest letter and the requested information regarding the determination.

Nothing further was received from the taxpayer and his file was transferred to the Legal/Tax Policy Division of the Tax Commission for administrative review. The Tax Appeals Specialist sent the taxpayer a letter advising him of his appeal rights and responsibilities. The taxpayer did not respond in any way.

The taxpayer was shown as the owner of a mobile home he claimed to be his primary residence in a document he signed on September 1, 1998, when he applied for the Idaho homeowner’s exemption. Based on the records available to the Tax Commission, the taxpayer has an income tax filing requirement as a resident of Idaho with income exceeding \$2,500 per year.

Records show the taxpayer was a residential building contractor during the years in question. He was self-employed under several names including: [Redacted] 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). Having presented no information in support

of his argument, the taxpayer has failed to meet his burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The taxpayer has provided nothing that would dissuade the Tax Commission from accepting the Bureau's determination of Idaho income and Idaho income tax for the three years at issue. The penalty and interest additions were calculated in conformity with Idaho Code §§ 63-3045 and 63-3046.

WHEREFORE, the Notice of Deficiency Determination dated February 11, 2002, 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	\$4,089	\$1,022	\$1,745	\$ 6,856
1997	4,068	1,017	1,381	6,466
1998	4,056	1,014	1,064	<u>6,134</u>
			TOTAL DUE	<u>\$19,456</u>

Interest is computed through October 1, 2002.

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

An explanation of 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]
