

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15922
[Redacted])	
Petitioners.)	DECISION
)	
)	
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On June 14, 2001, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted](taxpayers), proposing income tax, penalty, and interest for the years 1995 and 1996 in the total amount of \$2,781.

A timely protest and petition for redetermination was not filed by the taxpayers, but instead the taxpayers filed their 1995 income tax return on August 16, 2001. TDB accepted the 1995 return and assumed the taxpayers wished to protest the Commission's provisional return for 1996. An informal hearing has not been requested by the taxpayers. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NOD.

This is a nonfiler case. The taxpayers have filed returns for 1994 and 1997, 1998, and 1999.

The taxpayers have had driver's licenses since 1992 and fish and game licenses since 1996. The taxpayers meet the filing requirements per Department of Labor [Redacted]. [Redacted]the taxpayers' 1995 return will not be addressed in this decision. TDB sent several letters to the taxpayers asking for their 1996 return. TDB sent a letter to the taxpayer canceling the NOD for tax year 1995 only and informed them that their file would be transferred to the Commission's legal/policy division if their 1996 return was not received by February 4, 2002.

[Redacted] The taxpayers have not provided the Commission with a contrary result to the determination of their income for the tax year 1996 based on W-2 and 1099 [Redacted] Therefore, the Commission must uphold the deficiency.

WHEREFORE, the Notice of Deficiency Determination dated June 14, 2001, as MODIFIED, is hereby 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>
1996	\$712	\$178	\$322	<u>\$1,212</u>

Interest is computed through February 12, 2003.

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

An explanation of the taxpayers' 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]