

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16037
[Redacted],)	
)	DECISION
Petitioner.)	
_____)	

On August 20, 2001, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (taxpayer), proposing income tax, penalty and interest for the years 1996, 1997, 1998, and 1999 in the total amount of \$4,618.

On October 18, 2001, a timely protest and petition for redetermination was filed by the taxpayer. An informal hearing has not been requested by the taxpayer. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NOD.

The taxpayer filed Idaho income tax returns for the years 1994 and 1995. The taxpayer was issued an Idaho driver's license in 1996 and renewed his driver's license in 1999. The taxpayer was issued an Idaho resident Fish and Game licenses in 1995, 1996, 1997, and 1998. [Redacted]with a questionnaire to the taxpayer to help the Commission properly determine the taxpayer's filing requirement.[Redacted]fter he reviewed the provisional returns prepared by the Commission he felt there had been an error made. The taxpayer stated that he was currently having his returns prepared by [Redacted] in [Redacted], Idaho. The taxpayer also stated that his Social Security Number had been used by someone else and had been a lot of hassle for him. A letter dated January 28, 1994, from a lieutenant with the [Redacted] County Sheriff's Department was enclosed with the taxpayer's protest letter. The lieutenant's letter stated in pertinent part:

The social security number [Redacted], have been used,
and are currently being used by one or more convicted felons.

This includes the names [Redacted] On November 24, 1993, the real [Redacted], whom one of our deputies has known most of his life, came into the Sheriff's office complaining that some one has been using his identification. He stated that approximately ten (10) years ago his birth certificates and other identification were stolen from his vehicle. He had an idea of who stole it, but could never prove it. He asked if something couldn't be done in that these persons were ruining his credit history?

In checking on [Redacted] (he was finger printed) it was learned that a [Redacted], [Redacted], had used Mr. [Redacted] identification and he was currently in the [Redacted] Correctional center for first degree murder.

It was also learned that there is a person presently in the California area using [Redacted] name and identification to charge hospital bills to him. Currently there is a misdemeanor warrant for this persons arrest, identifying himself as [Redacted], social security [Redacted]. Finger prints were checked out and the suspect down there is not this [Redacted]. The suspect is listed in criminal history as a John Doe[Redacted]

The additional income from wages and unemployment compensation that the taxpayer is protesting was from the state of California. The Tax Policy Specialist reviewed Idaho DOL records that showed the taxpayer has been employed year round for the last 10 years with [Redacted] located in [Redacted], Idaho.

Idaho Code § 63-3002 states:

[Redacted]

It appears that the taxpayer did not earn any of the California income asserted in the NOD based on his employment history in Idaho and the evidence provided by the lieutenant from the [Redacted] County Sheriff's department. Therefore, the Commission will modify the NOD by removing any income from the state of California.

WHEREFORE, the Notice of Deficiency Determination dated July 25, 2001, as MODIFIED, 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>
1996	\$604	\$151	\$271	\$1,026
1997	\$681	\$170	\$248	\$1,099
1998	\$664	\$166	\$190	\$1,020
1999	\$676	\$169	\$168	\$1,013
			TOTAL DUE	<u>\$4,158</u>

Interest is computed through February 22, 2003.

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 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]