

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 16437
[REDACTED]	)	
Petitioner.	)	DECISION
	)	
	)	

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On March 8, 2002, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing income tax, penalty, and interest for taxable year 1997 in the amount of \$4,329.

The taxpayer filed a timely appeal. He did not request a hearing and did not submit additional information. Therefore, the Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

Because the taxpayer was identified as a resident who appeared to meet the state filing requirements but had not filed a 1997 Idaho individual income tax return, TDB sent the taxpayer a questionnaire to fill out. The taxpayer did not complete and return the form.

[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.

TDB sent the taxpayer a notice advising him it had been determined he owed Idaho individual income tax for 1997. In response to the deficiency notice, the taxpayer sent a letter appealing the determination. He asked, “. . . why I have to pay the full amount of the tax burden for that year. This is a community property state. It seems to me that means my wife at the time should be billed for half of the tax due.” He did not include his wife’s name or any other information. He said he had three children and asked about a status of head of household. He added a postscript that he is now a single father with child support and asked for consideration of the penalty and interest.

TDB wrote back to the taxpayer acknowledging his protest and asking him to file his 1997 Idaho income tax return. The taxpayer did not respond and a second letter was sent to which the taxpayer responded. In the second letter, the taxpayer asked TDB to send him the proper 1997 forms and instructions. In addition, he asked TDB to advise him of his options.

TDB wrote back to the taxpayer explaining the various filing statuses and options available to him depending on his marital status on December 31, 1997. Again, TDB asked the taxpayer to file his 1997 Idaho return. Idaho income tax forms and instructions were included with the letter.

TDB heard nothing further from the taxpayer and his file was transferred to the Legal/Tax Policy Division for administrative review. The taxpayer did not acknowledge receiving a letter from the Tax Appeals Specialist that advised him of his appeal rights. The taxpayer has made no further contact with the Tax Commission.

Idaho Code § 63-3030 explains the income tax act:

**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);

The taxpayer met the Idaho resident individual income tax filing requirements for 1997. He has not submitted his return even though he is aware the Tax Commission did not receive the return. Nothing has been submitted that would cast doubt on the Bureau's determination, which was calculated after considering the taxpayer's income information that was reported [Redacted] and the records retained by the Tax Commission.

No evidence of withholding could be found and no information was found that would allow TDB to change the taxpayer's marital status from single with no dependents. The taxpayer was allowed his personal exemption and the standard deduction. Appropriate penalty and interest was included in the determination as allowed in Idaho Code §§ 63-3045 and 63-3046.

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).

WHEREFORE, the Notice of Deficiency Determination dated March 8, 2002, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty,

and interest for 1997:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$2,767	\$692	\$972	\$4,431

Interest is computed through December 15, 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 BY MAIL**

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]

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