

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16451
[Redacted],)	
)	DECISION
Petitioner.)	
_____)	

On January 29, 2002, the staff of 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 the taxable years 1995 through 1999 in the total amount of \$15,431.

On March 26, 2002, the taxpayer filed a timely appeal and petition for redetermination. The taxpayer's protest was accompanied by W-2's for 1998 and 1999, both showing Idaho withholding amounts. These amounts were used to modify the Notice of Deficiency Determination amounts for the two years in question. The taxpayer indicated in his protest that he is still searching for information pertaining to the years 1995, 1996, and 1997.

The taxpayer did not file Idaho income tax returns for the years 1995 through 1999. Information available to the Tax Commission from sources other than the taxpayer includes 1099's that were issued in 1995, 1996, and 1999. Idaho Department of Labor information shows wages for the years 1996 through 1999[Redacted] The taxpayer has had an Idaho driver's license since 1990 and worked for an Idaho-based employer for the tax years under audit.

The taxpayer did not respond to the Tax Commission's hearing rights letter sent June 24, 2002, and has provided nothing further for the Tax Commission to consider. The Tax Commission, having reviewed the file and made the changes noted above, hereby issues its decision.

[Redacted] has not provided the Tax Commission with legal or factual information to establish that the amount asserted in the Notice of Deficiency Determination is incorrect, with the exception of the changes noted above reflecting the W-2's for 1998 and 1999. As a result, the Tax Commission has no alternative but to uphold the Notice of Deficiency Determination. (See Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984) (A determination of the State Tax Commission is presumed to be correct); and, Parsons v. Idaho State Tax Commission, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986) (A State Tax Commission deficiency is presumed to be correct and the burden is on the taxpayer to show that the deficiency is erroneous). Absent information to the contrary, the Tax Commission finds the deficiency prepared by the Bureau and as modified to be a reasonably accurate representation of the taxpayer's taxable income for years 1995 through 1999.

The Bureau added interest and penalty to the taxpayer's Idaho tax deficiency. The Tax Commission reviewed those additions, found both to be appropriate per Idaho Code sections 63-3045 and 63-3046, and updated interest accordingly.

WHEREFORE, the Notice of Deficiency Determination dated January 29, 2002, is hereby MODIFIED in accordance with the provisions of this decision and, as so modified, 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>
1995	\$2,118	\$530	\$1,092	\$ 3,740
1996	1,346	337	583	2,266
1997	1,390	348	480	2,218
1998	160	40	43	243
1999	2,899	725	568	<u>4,192</u>
				<u>\$12,659</u>

Interest is calculated through November 3, 2002, and will continue to accrue at the rate set forth in Idaho Code § 63-3045(6) until paid.

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 included 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]
[Redacted]

Receipt No. [Redacted]

ADMINISTRATIVE ASSISTANT 1