

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16460
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On January 30, 2002, the staff of the Tax Discovery 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 1996, 1997, 1998 and 1999 in the total amount of \$9,354.

On March 26, 2002, the taxpayer filed a timely appeal and petition for redetermination. The taxpayer did not respond to the Tax Commission's hearing rights letter and has provided no additional information for the Tax Commission to consider. The Tax Commission, having reviewed the file, hereby issues its decision.

The Tax Discovery Bureau (Bureau) received information that the taxpayer received wages that were reported [Redacted]. The Bureau researched the Tax Commission's records and found that the taxpayer did not file Idaho income tax returns for the taxable years 1996 through 1999. The Bureau sent the taxpayer a letter asking about his requirement to file Idaho income tax returns. He replied that he was uncertain as to his filing requirement. The Bureau sent a letter outlining Idaho filing requirements. The taxpayer did not file returns.

The Bureau determined the taxpayer did have a filing requirement for the years 1996 through 1999. Therefore, the Bureau prepared returns for the taxpayer and sent him a Notice of Deficiency Determination. The taxpayer protested the Bureau's determination stating that the income amount is inaccurate and the returns give no credit for taxes withheld.

The Tax Commission sent the taxpayer a letter giving him two options for having the Notice of Deficiency Determination redetermined. The taxpayer did not respond. Therefore, the Tax Commission decided the matter based upon the information available.

The taxpayer did not dispute that he had a requirement to file Idaho income tax returns. He contested the Bureau's determination of his taxable income for 1996 through 1999. The taxpayer's claim that his taxable income was less was unsubstantiated and could not be verified by the Bureau.

The taxpayer failed to provide anything other than what are called "self-serving statements," so he did not meet his burden of proof to show that the 1996 through 1999 returns prepared by the Bureau were incorrect. Albertson's, Inc. v. State, Dept. of Revenue, State Tax Com'n, 106 Idaho 810, 683 P.2d 846 (1984). Therefore, the Tax Commission finds that there was no basis for making any changes to the 1996 through 1999 returns and hereby upholds the Bureau's determination for tax years 1996 through 1999.

The Bureau added interest and penalty to the taxpayer's tax for all four years. The Tax Commission reviewed those additions and found them to be in accordance with Idaho Code sections 63-3045 and 63-3046, respectively. The Tax Commission agrees with the additions and finds that they are appropriate in this case.

WHEREFORE, the Notice of Deficiency Determination dated January 30, 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 (computed through 06/16/03)(interest runs at \$.85 per day):

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
12/31/96	\$1,685	\$421	\$787	\$2,893
12/31/97	746	187	284	1,217
12/31/98	1,002	251	304	1,557
12/31/99	2,798	700	642	4,140
			TOTAL DUE	<u>\$9,807</u>

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 _____, 2003.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2003, 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.
