

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 16560
[REDACTED],)
) DECISION
)
Petitioner.)
_____)

On December 19, 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 1995, 1996, and 1997 in the total amount of \$5,378.

On January 22, 2002, 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 affirming the NOD.

The taxpayer failed to file Idaho income tax returns for the years listed above. The taxpayer was issued an Idaho driver's license in 1995. The taxpayer was issued Idaho resident Fish and Game licenses in 1996 and 1997. [Redacted]with a questionnaire to the taxpayer to help the Commission properly determine the taxpayer's filing requirement.[Redacted]he taxpayer protested the amount owed on the NOD. In his letter, he stated he was currently incarcerated in Arizona but would like to file actual returns in light of personal exemptions from five minor children. The taxpayer requested postponing a final determination until June 1, 2002, to allow him to be released from incarceration and locate a tax accountant to prepare actual returns.

On September 18, 2002, TDB sent the taxpayer's file to the Commission's Legal/Tax Policy division for further review.

On October 9, 2002, the Tax Policy Specialist (policy specialist) sent the taxpayer a hearing

rights letter to inform him of his alternatives for redetermining a protested NOD. A follow-up letter to the hearing rights letter was sent to the taxpayer on November 20, 2002. The taxpayer did not respond to either letter.

Idaho Code § 63-3002 states:

[Redacted] The taxpayer has not provided the Commission with a contrary result to the determination of his income taxes for tax years 1995, 1996, and 1997 [Redacted] Therefore, the Commission must uphold the deficiency.

WHEREFORE, the Notice of Deficiency Determination dated December 19, 2001, 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>
1995	\$ 144	\$ 36	\$ 79	\$ 259
1996	1,702	426	781	2,909
1997	1,512	378	562	<u>2,452</u>
			TOTAL DUE	<u>\$5,620</u>

Interest is computed through April 16, 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 _____, 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. [Redacted]
