

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16570
[REDACTED])	
Petitioner.)	DECISION
)	
)	
)	

[Redacted] (Petitioner) protests the Notice of Deficiency Determination issued by the staff of the Idaho State Tax Commission (Commission) dated May 2, 2002, asserting additional income taxes, penalties, and interest in the total amounts of \$1,023, \$96, \$443, \$1,149, and \$989 for 1995, 1996, 1998, 1999, and 2000, respectively.

The petitioner had not previously filed income tax returns for the years at issue. [Redacted] The petitioner contends that the Notice of Deficiency Determination is incorrect because he is entitled to net operating loss deductions which would partially or completely eliminate any Idaho taxable income.

The petitioner has the burden of establishing both the facts and law to support deductions allowed. AIA Services Corp. v. Idaho State Tax Comm'n, 136 Idaho 184, 187, 30 P.3d 962, 965 (2001); Potlatch Corp. v. Idaho State Tax Comm'n, 128 Idaho 387, 389, 913 P.2d 1157, 1159 (1996). The petitioner has not filed proper Idaho income tax returns for any year here pertinent. Therefore, the Commission finds that the petitioner has failed to carry his burden of proof that he is entitled to the deductions sought.

WHEREFORE, the Notice of Deficiency Determination dated May 2, 2002, is hereby APPROVED, AFFIRMED, AND MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pay the following taxes and interest (calculated to March 31, 2003):

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1995	\$586	\$147	\$316	\$1,049
1996	57	14	26	97
1998	295	74	86	455
1999	806	202	177	1,185
2000	735	184	102	<u>1,021</u>
			TOTAL DUE	<u>\$3,807</u>

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner'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:

MAGAR E MAGAR
1616 NW NORTHROP ST
PORTLAND OR 97209-2409

Receipt No. 7001 2510 0007 6988 8516