

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16638
[REDACTED])	
Petitioner.)	DECISION
)	
)	

On April 9, 2002, 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, 1997 and 1998 in the total amount of \$2,258.

On June 5, 2002, a timely protest and petition for redetermination was filed by the taxpayer. The taxpayer did not request an informal hearing. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

This is a nonfiler case. The taxpayer has not filed tax returns for the years in question. The taxpayer is a resident of the state of Idaho. The taxpayer did not respond to a nonfiler letter, so a NOD was issued to him by TDB based on his [Redacted] W-2 information. On May 29, 2002, the taxpayer called and spoke with TDB's Tax Enforcement Specialist (specialist). The taxpayer wanted to know why it took eight years to notify him that he hadn't filed. The specialist told the taxpayer that he may not have been given credit for some income tax withholding and gave the taxpayer the names of his employers so he could get copies of his W-2s.

[Redacted] Since the taxpayer was unmarried and had gross income of \$3,300 or more he was required to file income tax returns for the years in question. Idaho Code section 63-3030.

Even if the taxpayer were to file returns for the years 1995 through 1998 and the returns resulted in refunds, Idaho Code sections 63-3035 and 63-3072 prohibit refunding or crediting the

overpayment of tax if a claim for credit or refund is not filed within three (3) years of the due date of the return. The taxpayer's 1998 return had a due date of April 15, 1999.

Since the taxpayer did not provide TDB with his returns, income tax withholdings, or any response,[Redacted]file was sent to the Commission's legal/policy division for further review.

[Redacted] The taxpayer has not provided the Commission with a contrary result to the determination of his income for the years 1995, 1996, 1997 and 1998 [Redacted] Therefore, the Commission must uphold the deficiency.

WHEREFORE, the Notice of Deficiency Determination dated April 9, 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:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1995	\$220	\$55	\$120	\$395
1996	163	41	74	278
1997	539	135	201	875
1998	507	127	151	<u>785</u>
			TOTAL DUE	<u>\$2,333</u>

Interest is computed through April 25, 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]

[Redacted]
