

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16678
[REDACTED])	
Petitioner.)	DECISION
)	
)	

On May 2, 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 1996, 1997, and 1998 in the total amount of \$8,979.

A timely protest and petition for redetermination was not filed by the taxpayer, but instead on July 2, 2002, the taxpayer filed his 1997 and 1998 income tax returns. TDB accepted the 1997 and 1998 returns and assumed the taxpayer wished to protest the Commission's provisional return for 1996. 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 modifying the NOD.

The taxpayer was a nonfiler. The taxpayer had wages in excess of the filing requirement. [Redacted] with a questionnaire to the taxpayer to help the Commission properly determine the taxpayer's filing requirement. [Redacted] TDB received the taxpayers 1997 and 1998 returns with a postmarked date of July 2, 2002. The information contained in the taxpayer's Idaho and U.S. individual income tax returns for the years 1997 and 1998 appeared to be more accurate than the provisional returns prepared by TDB's Tax Enforcement Specialist (specialist). The taxpayer's returns for tax years 1997 and 1998 were accepted by TDB and will not be addressed any further in this decision.

The specialist sent the taxpayer an acknowledgement letter and a follow up letter requesting the taxpayer's 1996 return. No other correspondence was received from the taxpayer, so his file was transferred to the Commission's Legal/Tax Policy Division.

The Tax Policy Specialist requested and received the taxpayer's 1996 W-2 Wage and Tax Statements from his employer. The taxpayer's W-2 for 1996 was used to modify the Commission's provisional return for that year.

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 year 1996 [Redacted] Therefore, the Commission must uphold the deficiency as modified.

WHEREFORE, the Notice of Deficiency Determination dated July 25, 2001, as MODIFIED, 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>
1996	\$126	\$32	\$58	\$216

Interest is computed through April 9, 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]