

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16747
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On June 14, 2002, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (petitioner), proposing income tax, penalty and interest for the year 1995 in the amount of \$7,742. On August 8, 2002, the TDB issued a NOD to petitioner proposing income tax, penalty and interest for the years 1996 and 1997 in the amount of \$20,473.

On August 6, 2002, a timely protest and petition for redetermination was received from the petitioner. An informal hearing has not been requested by the petitioner. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the Notices of Deficiency Determinaiton.

The petitioner has failed to file Idaho income tax returns for the years 1995, 1996 and 1997. The petitioner was issued an Idaho driver's license in 1994. On November 23, 2001, TDB sent a letter and questionnaire to the petitioner to help the Commission properly determine the petitioner's filing requirement. The petitioner did not respond to this letter. TDB then obtained the petitioner's income information [Redacted]. The Commission issued two NODs to the petitioner [Redacted]. The information [Redacted] also showed the petitioner had not filed his federal income tax returns for the years in question.

In the petitioner's protest letter received August 6, 2002, he stated:

The reason for this protest, both factual and legal and are as follows:

1. The income claimed earned by the State of Idaho is far in excess of actual income earned. (This will be supported by both tax returns and W-2 forms) and

2. We left the State of Idaho in April of 1997 (also supported by tax returns and W-2 forms)

We are in the process of reconstructing the records for tax years in question (1995, 1996, and 1997) and will have this task completed and all information to the accountants no later than 45 days from this date. We are waiting for copies of W-2 forms from one more employer and, when received, taxes will be computed and arrangements for any payments due will be made.

If, for any reason, this is not agreeable with the State of Idaho, we will need to be notified as to how to proceed.

On March 28, 2003, TDB sent the petitioner a letter requesting copies of his 1995, 1996, and 1997 Idaho individual income tax returns no later than April 18, 2003. The petitioner did not send his returns.

On June 10, 2003, TDB sent a second letter to the petitioner's representative requesting that the petitioner's returns for the years 1995, 1996, and 1997 be forwarded to TDB. No response was received from the representative.

After no response was received from the petitioner's representative, a letter was sent directly to the petitioner on July 30, 2003 requesting his returns for the years in question be sent to TDB. No response was received, so petitioner's file was transferred to the Commission's legal division for further consideration.

On September 24, 2003, the Tax Policy Specialist (policy specialist) sent the petitioner's representative a letter to inform him of his client's alternatives for redetermining a protested NOD. The petitioner's representative did not respond to this letter.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Having presented no information in support of his argument, the petitioner has failed to meet his burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

[Redacted] The petitioner has not provided the Commission with a contrary result to the determination of his income [Redacted] Therefore, the Commission must uphold the deficiencies.

WHEREFORE, the Notices of Deficiency Determination dated June 14, 2002 and August 8, 2002, are hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pay the following tax, penalty and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1995	\$4,417	\$1,104	\$ 2,677	\$ 8,198
1996	4,015	1,004	2,099	7,118
1997	8,609	2,152	3,754	<u>14,515</u>
			TOTAL DUE	<u>\$29,831</u>

Interest is computed through March 11, 2004.

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:

[REDACTED]

Receipt No.
