

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16857
[REDACTED])	
Petitioner.)	DECISION
)	
)	
)	

On June 24, 2002, the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (the taxpayer), proposing additional income tax, penalty, and interest for tax year ending 12/31/2000 in the total amount of \$127,024.

On August 26, 2002, a timely protest and petition for redetermination was filed by the taxpayer's representative. On October 8, 2002, the representative wrote to the Tax Commission that he no longer represented the taxpayer. The taxpayer did not respond to a hearing rights letter dated February 20, 2003. No informal conference has been held.

The Tax Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the Notice of Deficiency Determination.

This taxpayer is a chronically late filer of income tax returns. It was the subject of Tax Commission Decisions in Docket Nos. 13590 for the years 1994-1997; 15496 for the year 1998; and 15772 for the year 1999. After the first of the two decisions was issued, the taxpayer filed returns for 1995-1997 showing net losses, and the Tax Commission agreed to adjust the deficiencies accordingly, subject to possible audit. The taxpayer filed its 1998 return on April 1, 2003. The taxpayer has not filed returns for either 1999 or 2000.

Here, as in the past, the Tax Commission's auditor has based the 2000 deficiency on amounts of gross receipts and payroll expenses shown in the taxpayer's Idaho sales and payroll tax filings for 2000.

The taxpayer failed to request a hearing. The Tax Commission has no information in the file that would support a modification or reduction in the deficiency.

WHEREFORE, the Notice of Deficiency Determination dated June 24, 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 (computed through 07/18/03):

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
12/31/2000	\$93,956	23,489	26,303	<u>\$143,748</u>

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]
