

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16978
[Redacted])	
Petitioners.)	DECISION
)	
)	
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On October 17, 2002, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (petitioners), proposing income tax, penalty and interest for the years 1998 and 1999 in the total amount of \$2,299.

On October 26, 2002, a timely protest and petition for redetermination was filed by the petitioners. An informal hearing has not been requested by the petitioners. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NOD.

The petitioners were married from 1995 through 1999 and filed joint returns for the years 1995 through 1997. [Redacted].

The Tax Discovery Bureau sent a letter with a questionnaire to the petitioners to help properly determine the petitioners' filing requirement. The petitioners did not respond to this letter, so the Commission issued a NOD [Redacted].

The petitioners' sent copies of their 1998 and 1999 Idaho tax returns and a statement of protest.

In a letter dated October 30, 2002, the Tax Enforcement Specialist (specialist) acknowledged the petitioners' protest and informed the petitioners that the NOD dated October 17, 2002, issued to them for their 1998 and 1999 individual income taxes would be cancelled for 1998 only. The specialist asked the petitioners to provide a copy of the canceled check to show that payment was made for the 1999 tax year.

Since the petitioners' protest, no requested information or response has been provided,[Redacted]file to the Commission's legal/policy division.

On January 28, 2003, the Tax Policy Specialist (policy specialist) sent the petitioners a letter to inform them of their alternatives for redetermining a protested NOD. A follow-up letter to the hearing rights letter was sent to the petitioners on March 5, 2003. The petitioners did not respond to either letter.

The petitioners have not provided the Commission with proof that their 1999 Idaho individual income taxes were paid[Redacted] Therefore, the Commission must uphold the deficiency as modified.

WHEREFORE, the Notice of Deficiency Determination dated October 17, 2002, as MODIFIED, is hereby APPROVED, AFFIRMED, and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1999	\$346	\$87	\$84	\$517

Interest is computed through September 11, 2003.

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]
[REDACTED]

[Redacted]
[Redacted]
