

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 17057
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On December 3, 2002, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing income tax, penalty, and interest for taxable years 1997 through 2000 in the total amount of \$6,604.

The taxpayer filed a timely appeal. She did not request a hearing and did not submit additional information. Therefore, the Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

Because Tax Commission records showed the taxpayer met the state income tax filing requirements and had not filed Idaho returns for the years in question, the Bureau attempted to contact her for an explanation of why no Idaho returns had been filed. The taxpayer did not respond to the inquiry.

[Redacted] Idaho Code § 63-3045 (1)(a) states:

**63-3045. Notice of redetermination or deficiency -- Interest.** (1) (a) If, in the case of any taxpayer, the state tax commission determines that there is a deficiency in respect of the tax imposed by this title, the state tax commission shall, immediately upon discovery thereof, send notice of such deficiency to the taxpayer by registered or certified mail or by other commercial delivery service providing proof of delivery, whichever is the most cost efficient. The notice shall be sent to the taxpayer's last address known to the state tax commission. The notice of deficiency shall be accompanied by an explanation of the specific reason for the determination and an explanation of the taxpayer's right to appeal. Within sixty-three (63) days after such notice is mailed, the taxpayer may, at his option, file a protest in writing with the state tax

commission and obtain redetermination of the deficiency.

Because the taxpayer had not filed Idaho income tax returns for the years 1997 through 2000, the Bureau prepared returns on her behalf and sent her a Notice of Deficiency Determination. In response, the taxpayer sent a letter that protested the determination. In that letter, the taxpayer said she was a resident of Oregon – not Idaho – during the years at issue. She said she had used only one social security number (initially, there was a question regarding the taxpayer’s correct social security number) and asked for additional time to allow her the opportunity to gather tax records, locate employee records from employers who are no longer in business, and review and compare the information contained in Tax Commission records with her own.

The Bureau granted the taxpayer the additional time she requested. However, when the returns were not received within that timeframe, the Bureau sent another letter asking for the returns. The taxpayer wrote a second letter wherein she indicated she was having trouble contacting two of her former employers. In addition, she asked for a location to request 1997 through 2000 forms.

The Bureau sent another letter to the taxpayer to give her the web site address for obtaining Idaho forms and offered to mail the forms to her if she did not have access to the Internet. The Bureau enclosed a copy of the wage and withholding information taken from the Tax Commission’s records.

Again, nothing further was heard from the taxpayer until the Bureau sent another letter asking for the returns. On March 25, 2003, the taxpayer sent a note with three numbered statements and a  
”ps” asking the Bureau to send the resident and non-resident forms and instructions for years 1997 through 2000. The statements said: (1) She received the Bureau’s last letter and the returns would

be forthcoming but the date was unknown; (2) She was continuing to determine her “tax status” and the years she was a “nonresident;” and (3) She was “awaiting information regarding resident status from Oregon and copies of Oregon returns.”

Nothing further was heard from the taxpayer and her file was transferred to the Legal/Tax Policy Division for administrative review. She did not respond to a letter from the Tax Appeals Specialist that advised her of her appeal rights.

Tax Commission records show that during tax years 1997 through 2000 the taxpayer was an Idaho resident with Idaho sourced income in excess of Idaho’s filing requirements. However, she did not file Idaho individual income tax returns for any of the years.

The taxpayer’s income amounts were obtained from the records retained by the Idaho Department of Labor and the W-2 information [Redacted]. Withholding was allowed to offset the tax due in the amounts identified in the records retained by the Tax Commission.

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 her argument, the taxpayer has failed to meet her burden of proving error on the part of the deficiency determination. Albertson’s, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

WHEREFORE, the Notice of Deficiency Determination dated December 3, 2002, is 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>
1997	\$ 943	\$236	\$372	\$1,551

1998	954	239	303	1,496
1999	1,366	342	334	2,042
2000	1,145	286	191	<u>1,622</u>
			TOTAL	\$6,711

Interest is computed through September 30, 2003.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of 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 BY MAIL

I hereby certify that I have on this \_\_\_\_ day of \_\_\_\_\_, 2003, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted] \_\_\_\_\_