

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 1996 through 1999 and 2001, the Bureau prepared returns on her behalf and sent her a Notice of Deficiency Determination. In response, the taxpayer sent a letter protesting the determination. In that letter, the taxpayer said she agreed with the Bureau's figures for the years 1996 through 1998 but she did not agree with the amounts shown for 1999 and 2001.

She said she would contact an accountant and have a 1999 Idaho return prepared that would recognize the birth of her son with a change in the filing status (she did not indicate whether the new status would be married filing joint, married filing separate, or head of household). She also indicated she would be itemizing her deductions for that year because of medical bills.

Regarding 2001, the taxpayer said she lived the entire year in Utah and filed an income tax return as a resident of that state. She did not furnish a copy of that return nor did she make it clear that she changed her domicile from Idaho for 2001.

The Bureau responded with a letter wherein the taxpayer's protest was acknowledged and the taxpayer was asked to provide the missing returns. When the taxpayer did not submit any information, the Bureau sent her two additional letters. Again, the taxpayer did not respond.

The taxpayer's 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 1996 through 1999 and 2001 the taxpayer was an Idaho resident with Idaho sourced income in excess of Idaho's filing requirements. She filed an Idaho resident return for 2000 but did not file returns for any of the years at issue.

The taxpayer's income amounts were obtained from the records retained by Idaho Department of Labor [Redacted]. Withholding that could be identified from the records retained by the Tax Commission was allowed to offset a portion of the tax due.

The Tax Commission is unable to adjust the Bureau's determination for 1999 because the taxpayer did not explain her marital status or clarify her right to claim her child as a dependent. The Tax Commission is unable to make an adjustment to 2001 because the taxpayer did not submit any evidence that she was a resident of [Redacted] for that year. She resides in Idaho at this time. Copies of the taxpayer's W-2s show Micron Technology, Inc. was the taxpayer's employer during all of the periods at issue.

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 April 7, 2003, 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>
1996	\$ 861	\$215	\$420	\$ 1,496
1997	1,141	285	457	1,883
1998	1,389	347	450	2,186
1999	2,080	520	522	3,122
2001	2,392	598	224	<u>3,214</u>
			TOTAL	<u>\$11,901</u>

Interest is computed through November 15, 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]
