

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 17411
[REDACTED],)	
)	DECISION
Petitioner.)	
<hr style="width: 40%; margin-left: 0;"/>		
)	

On April 14, 2003, 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 years 1999, 2000 and 2001 in the total amount of \$10,237.

On June 10, 2003, the petitioner's accountant faxed copies of the petitioner's W-2s, which TDB accepted as a timely protest and petition for redetermination of the NOD. An informal hearing was not requested. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NOD.

The petitioner failed to file his 1999, 2000 and 2001 individual income tax returns. On September 19, 2002, TDB sent a letter and a questionnaire to the petitioner to help the Commission properly determine the petitioner's filing requirement. The petitioner did not respond to this letter, so TDB obtained i[Redacted] By letter dated June 11, 2003, TDB informed the petitioner that the Commission had determined that the NOD dated April 14, 2003, should be canceled for tax year 2001 only. The tax year 2001 will not be addressed any further in this decision. Also in that letter, TDB requested that the petitioner provide his returns for 1999, 2000 and 2001.

On July 24, 2003, TDB made another request for the petitioner to file his 1999, 2000 and 2001 Idaho income tax returns. Since the petitioner did not provide the requested returns, his file was transferred to the Commission's Legal/Tax Policy Division for further review.

On October 30, 2003, the Tax Policy Specialist (policy specialist) sent the petitioner's accountant a hearing rights letter with a Power of Attorney (POA) form to inform him of his client's alternatives for redetermining a protested NOD and to obtain a proper POA from the accountant. A follow-up letter with another POA form was sent to the accountant on January 9, 2004.

On January 23, 2004, a proper POA form and the petitioner's 1999 and 2000 tax returns were received from the accountant.

[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 deficiency as modified.

WHEREFORE, the Notice of Deficiency Determination dated April 14, 2003, as MODIFIED, is 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>
1999	\$35	\$10	\$10	\$55
2000	181	45	39	<u>265</u>
			Total	<u>\$320</u>

Interest is computed through August 26, 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 _____, 2004.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ___ day of _____, 2004, 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.

[REDACTED]
