

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 17595
[Redacted],)	
)	DECISION
Petitioner.)	
_____)	

On July 17, 2003, 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, 1998, and 2000 in the total amount of \$6,732.

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

Tax Commission records showed the taxpayer met the state income tax filing requirements and had not filed Idaho returns for taxable years 1997, 1998, and 2000. The Bureau attempted to contact the taxpayer for an explanation, but she did not respond to the inquiries.

[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.

The Bureau prepared returns on the taxpayer's behalf and sent her a Notice of Deficiency Determination. The taxpayer responded by letter stating she was confused about how to complete the forms because of the interest she had paid on her house. She said she would try to prepare the returns herself because she was having trouble contacting the person who prepared her return for the prior year.

The Bureau wrote the taxpayer a letter to acknowledge her protest and to send her copies of the 1997 and 1998 W-2s that the Bureau was able to locate. In addition, the Bureau gave the taxpayer a list of her employers for the years at issue.

The Bureau heard nothing further from the taxpayer, and her file was transferred to the Legal/Tax Policy Division for administrative review. The Tax Appeals Specialist sent the taxpayer a letter explaining her options regarding her appeal. However, the letter did not prompt a response from the taxpayer.

Tax Commission records show that during the years 1997 through 2000 the taxpayer was an Idaho resident with Idaho sourced income in excess of Idaho's filing requirement. These facts the taxpayer does not dispute. However, she has not filed Idaho individual income tax returns for any of the years at issue and has given no indication when the Tax Commission might expect to receive those returns.

The Bureau used the income [Redacted] to calculate the Idaho tax amount while allowing the standard deduction and credit for one personal exemption. Withholding that was identified in Tax Commission records and a grocery credit reduced each year's tax amount. The Bureau added interest and penalty pursuant to Idaho Code §§ 63-3045 and 63-3046. The Tax Commission reviewed those additions and found them proper and in accordance with Idaho Code.

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 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 July 17, 2003, is hereby 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	\$ 600	\$150	\$250	\$1,000
1998	1,007	252	342	1,601
2000	2,946	737	551	<u>4,234</u>
			TOTAL DUE	<u>\$6,835</u>

Interest is computed through March 15, 2004.

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 _____, 2004.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I have on this _____ day of _____, 2004, 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]
[REDACTED]

Receipt No.
