

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 17623
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On July 29, 2003, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer), proposing income tax, penalty, and interest for taxable year 2000 in the amount of \$877.

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

[Redacted] Tax Commission records established that the taxpayer was an Idaho resident, and he had not filed a 2000 Idaho income tax return.

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 did not file his 2000 Idaho income tax return, the Bureau prepared a return on his behalf and sent him a NODD based on the figures [Redacted]. The NODD was returned

by the post office as “unclaimed.” The Bureau sent a copy of that NODD by regular mail delivery instead of certified.

The taxpayer responded with a letter stating he had filed his return “with the appropriate office.” For that reason, he said all penalty and interest should be removed. He went on to say: “Regarding the amount of net tax claimed due by the Idaho Tax Commission, we will need further time to investigate the matter before we can comment. Documentation is currently being gathered and compiled.”

The Bureau wrote back to the taxpayer to ask him to perfect his protest as required in Idaho Administration Enforcement Rule 320.01. The taxpayer did not acknowledge the request, and his file was transferred to the Legal/Tax Policy Division of the Tax Commission for administrative review.

The Tax Appeals Specialist sent the taxpayer a letter advising him of his appeal rights. The letter, dated December 11, 2003, also put the taxpayer on notice that the Tax Commission would issue a decision based on the contents of his file if a response was not received within 30 days. The taxpayer did not respond in any way.

The taxpayer met the requirements for filing an Idaho income tax return for 2000. The Tax Commission has no record of the return being filed. The Idaho Department of Labor records supported the income information shown in the taxpayer’s federal return. The return identified wages of \$40,519 that were reduced by a \$22,901 farm loss.

The Bureau computed the taxpayer’s Idaho income tax responsibility based on \$17,618 of Idaho adjusted gross income. He was allowed the standard deduction and one personal exemption. No Idaho withholding was identified in Tax Commission records. [Redacted] Nothing has been

submitted that would cast doubt on the Bureau's determination. The penalty and interest additions were calculated in conformity with Idaho Code §§ 63-3045 and 63-3046.

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 his argument, the taxpayer has failed to meet his 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 29, 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 for 2000:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$621	\$155	\$118	\$894

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.
