



Determining the taxpayer had a requirement to file a resident individual income tax return, the Bureau prepared a return on his behalf and sent him a Notice of Deficiency Determination. In response to the notice, the taxpayer sent a letter of protest that was signed by his wife and him. In that letter, the taxpayer and his wife asked for an additional 60 days to get the returns to the Tax Commission. The Bureau received that letter on July 25, 2003.

When the promised return did not arrive, the taxpayer's file was transferred to the Legal/Tax Policy Division for administrative review. The taxpayer did not respond to a letter from the Tax Appeals Specialist advising him of his appeal rights.

The taxpayer does not deny he has a requirement to file an Idaho individual income tax return for the year 2000. He has not filed the return and has submitted nothing that would cast doubt on the Bureau's determination that was based on records retained by [Redacted], Idaho Department of Labor, and 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 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 May 19, 2003, is hereby MODIFIED and, as so modified, is 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>
\$3,102	\$776	\$851	\$4,729

Interest is computed through August 15, 2005.

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 \_\_\_\_\_, 2005.

IDAHO STATE TAX COMMISSION

---

COMMISSIONER

**CERTIFICATE OF SERVICE BY MAIL**

I hereby certify that I have on this \_\_\_\_ day of \_\_\_\_\_, 2005, 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]

[REDACTED]

---