

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of )  
 )  
[REDACTED], ) DOCKET NO. 17677  
 )  
Petitioner. ) DECISION  
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\_\_\_\_\_ )

On August 26, 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 1996, 1997, 1998, and 1999 in the amount of \$2,423.

A timely protest and petition for redetermination postmarked October 8, 2003, was received from the petitioner. An informal hearing was not requested by the petitioner. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the Notice of Deficiency Determination.

The petitioner has failed to file Idaho income tax returns for the years 1996, 1997, 1998, and 1999. On April 14, 2003, TDB sent a letter and questionnaire to the petitioner to help the Commission properly determine the petitioner's filing requirement. The petitioner did not respond to this letter. [Redacted] The Commission issued a NOD to the petitioner [Redacted].

In the petitioner's protest letter postmarked October 8, 2003, he stated:

We received notice on back taxes that we don't agree on. To our records we didn't owe. We need time to get old W-2's to verify. We filed married & head of household. So filing that way we figured we didn't owe.

On October 17, 2003, the Tax Enforcement Specialist (specialist) from TDB sent the petitioner a letter acknowledging his protest postmarked October 8, 2003, as a timely petition for

redetermination of the NOD dated August 26, 2003. The specialist also told the petitioner that his file would be retained by the TDB section awaiting the information the petitioner had yet to provide. The specialist asked that the information be provided by November 17, 2003.

In the petitioner's letter received November 17, 2003, he asked for more time in order to receive W-2 forms.

The specialist sent the petitioner another letter on November 20, 2003, in which she stated that TDB had copies of the petitioner's W-2s and had given him credit on the NOD for state tax withholding. The specialist also told the petitioner that he would need to file actual returns if he wished to file as head of household. The specialist gave a deadline of December 20, 2003, to provide completed returns or the petitioner's file would be transferred to the Commission's Legal/Tax Policy Division for further consideration.

In the petitioner's letter received December 20, 2003, he stated:

We have asked for the forms to file for head of household and we still have not received any. Please send us the forms we need to file and we will return. Thank you.

The specialist sent another letter to the petitioner on April 30, 2004, and enclosed forms and instructions for tax years 1996 to 1999. The specialist asked for the completed returns by May 14, 2004.

No returns were received, so the petitioner's file was sent to the Legal/Tax Policy Division for further consideration.

On August 26, 2004, the Tax Policy Specialist (policy specialist) sent the petitioner a letter to inform him of his alternatives for redetermining a protested NOD. A follow-up letter was sent to the petitioner on October 14, 2004.

In a letter dated October 25, 2004, the petitioner stated that he had sent the forms to the

TDB specialist in July.

On December 2, 2004, the policy specialist replied to the petitioner that no return forms were received from the petitioner. The policy specialist again sent forms so the petitioner could file. The policy specialist also included copies of the petitioner's 1099 forms except 1099-misc income of \$527 in 1998 and W-2 forms for all of the petitioner's wages except for \$4,390 earned from [Redacted] in 1999.

Still, the petitioner has not provided any returns for the years in question.

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 petitioner 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).

[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 deficiencies.

WHEREFORE, the Notice of Deficiency Determination dated August 26, 2003, 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>
1996	\$284	\$ 71	\$168	\$523
1997	489	122	244	855
1998	262	66	111	439
1999	475	119	167	<u>761</u>
			TOTAL DUE	<u>\$2,578</u>

Interest is computed through October 31, 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 \_\_\_\_\_, 2005.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

CERTIFICATE OF SERVICE

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