

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

|   |   |                  |
|---|---|------------------|
| In the Matter of the Protest of           | ) |                  |
|   | ) | DOCKET NO. 18230 |
| [Redacted],                               | ) |                  |
|   | ) | DECISION         |
| Petitioner.                               | ) |                  |
| <hr style="width: 45%; margin-left: 0;"/> |   |                  |

On June 28, 2004, the Tax Discovery Bureau 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 2001 and 2002 in the total amount of \$12,224.

On August 20, 2004, a timely protest and petition for redetermination was filed by the petitioner. An informal hearing has not been requested by the petitioner. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

The petitioner has failed to file his 2001 and 2002 individual income tax returns. On July 2, 2003, the Tax Discovery Bureau sent a letter with 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 [Redacted]. The Commission issued a NOD on June 28, 2004, to the petitioner [Redacted] In the petitioner's protest letter received August 20, 2004, he stated in pertinent part:

I am protesting the determination because the income does not match my 1099s. I need more time to fully prepare these tax returns.

[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.

WHEREFORE, the Notice of Deficiency Determination dated June 28, 2004, 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>    |
|-------------|------------|----------------|-----------------|-----------------|
| 2001        | \$5,148    | \$1,287        | \$1,123         | \$ 7,558        |
| 2002        | 3,812      | 953            | 587             | <u>5,352</u>    |
|             |            |                | TOTAL DUE       | <u>\$12,910</u> |

Interest is computed through December 20, 2005.

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

---

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.

---