

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

|                                 |   |                  |
|---------------------------------|---|------------------|
| In the Matter of the Protest of | ) |                  |
|                                 | ) | DOCKET NO. 18590 |
| [REDACTED],                     | ) |                  |
|                                 | ) | DECISION         |
| Petitioner.                     | ) |                  |
| _____                           | ) |                  |

On September 22, 2004, 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 1998 through 2002 in the total amount of \$7,776.

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

Because Tax Commission records showed the taxpayer met the state income tax filing requirements and had not filed Idaho returns for the years 1998 through 2002, the Bureau attempted to contact the taxpayer for clarification. The taxpayer did not respond.

[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.

Determining the taxpayer had a requirement to file resident individual income tax returns, the Bureau prepared returns on her behalf and sent her a Notice of Deficiency Determination. The notice was returned unclaimed; however, when it was sent to the taxpayer by regular mail delivery, the taxpayer sent a letter of protest that was signed by her and her husband. In that letter, the taxpayer and her husband said they were in the process of completing the missing returns. They asked for additional time to complete the project.

When the promised returns 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 her of her appeal rights.

The taxpayer does not deny she has a requirement to file Idaho individual income tax returns. She has not filed returns for the years at issue 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. The returns were prepared using a filing status of married filing separate with an equal split of the taxpayer and her husband's community income.

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 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 September 22, 2004, 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>   |
|-------------|------------|----------------|-----------------|----------------|
| 1998        | \$2,691    | \$673          | \$1,150         | \$4,514        |
| 1999        | 552        | 138            | 196             | 886            |
| 2000        | 601        | 150            | 165             | 916            |
| 2001        | 609        | 152            | 120             | 881            |
| 2002        | 574        | 144            | 76              | <u>794</u>     |
|             |            |                | TOTAL           | <u>\$7,991</u> |

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

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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]  
[REDACTED]

[REDACTED]

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