

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

In the Matter of the Protest of )  
 )  
 [Redacted] Petitioners. ) DOCKET NO. 18774  
 )  
 ) DECISION  
 )  
 )  
 \_\_\_\_\_ )

On April 26, 2005, the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayers), asserting additional income tax, penalty and interest in the amount of \$3,603 for the 1998 taxable year. In response to the Notice of Deficiency Determination, the taxpayers returned the document to the Tax Discovery Bureau with a statement printed on each page that read:

**NON-NEGOTIABLE ACCEPTED FOR VALUE**

I, [Redacted][,] Accept for Value this presentment and Return for Settlement the same, in accordance with Public Policy and House Joint Resolution 192 of June 5, 1933. Please release all proceeds, products, accounts and fixtures and the Orders of the Court to me immediately, without further undue delay. Please waive any/all fees, costs or otherwise in this matter, pursuant to the Bankruptcy of the United States, as I have no money.

**EXEMPT FROM LEVY  
PRIORITY--PREPAID**

The returned Notice of Deficiency Determination was accompanied by a cover letter from [Redacted] that stated: "I am accepting for value your presentment and returning it for settlement and closure in accordance with HJR-192. Please settle this account. Equality is Paramount under the Law." The Tax Discovery Bureau treated the cover letter and the returned Notice of Deficiency Determination as a valid and timely protest and petition for redetermination. The taxpayers did not request an informal conference with a Commissioner of the State Tax Commission. The Tax Commission, having reviewed the file, hereby issues its final decision.

This is a nonfiler case. Mr. and Mrs. [Redacted] did not file an Idaho individual income tax return for the 1998 taxable year. Information obtained by the Tax Commission's Tax Discovery Bureau indicated that the [Redacted] were residents of [Redacted] Idaho, during 1998 and that they had \$50,617 adjusted gross income during that taxable year. Based on this information, the Tax Discovery Bureau issued the deficiency notice that is the subject matter of this protest.

The correspondence sent in by the taxpayers regarding the deficiency notice contained nothing more than typical tax protester rhetoric. The actual gist of the taxpayers' tax protester theory is not readily apparent from the documents and letters they have submitted. More importantly, the taxpayers have cited no facts or law that has any bearing on the correctness of the deficiency determination.

The deficiency determination appears to be valid and accurate on its face, and Mr. and Mrs. [Redacted] have not provided any information to establish that the deficiency is in error or is otherwise invalid. Therefore, the Tax Commission has no alternative but to uphold the deficiency determination in its entirety. *See Albertson's Inc. v. State, Dept. of Revenue, 106 Idaho 810, 814 (1984) (a determination of the State Tax Commission is presumed to be correct); Parsons v. Idaho State Tax Commission, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986) (a State Tax Commission deficiency notice is presumed to be correct and the burden is on the taxpayer to show that the deficiency is erroneous).*

WHEREFORE, the Notice of Deficiency Determination dated April 26, 2005, is hereby APPROVED, AFFIRMED AND MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following taxes, penalty and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1998	\$2,157	\$539	\$907	\$3,603

Interest is calculated through June 29, 2005, and will continue to accrue at the rate set forth in Idaho Code § 63-3045(6) until paid.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayers' 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]  
[Redacted]  
[Redacted]

Receipt No.  
  
\_\_\_\_\_