



This is a nonfiler case. [Redacted] did not file Idaho individual income tax returns for at least the 1999 through 2002 taxable years. Information obtained by the Tax Commission's Tax Discovery Bureau indicated that [Redacted] was a resident of [Redacted], Idaho, during the years at issue and that he had adjusted gross income of \$32,230 in 1999, \$28,664 in 2000, \$18,707 in 2001, and \$17,766 in 2002. 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 Mr. [Redacted] regarding the deficiency notice contained nothing more than typical tax protester rhetoric. The actual gist of the taxpayer's tax protester theory is not readily apparent from the documents and letters submitted. More importantly, the taxpayer has 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. [Redacted] has 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 taxpayer pay the following taxes, penalty and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1999	\$1,865	\$466	\$645	\$2,976
2000	1,534	384	408	2,326
2001	696	174	133	1,003
2002	605	151	76	<u>832</u>
			TOTAL	<u>\$7,137</u>

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 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

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.  
  
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