

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 18241
[REDACTED],)
) DECISION
Petitioner.)
_____)

On June 28, 2004, 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 2000, 2001, and 2002 in the total amount of \$4,691.

On August 12, 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 modifying the NOD.

The petitioner had failed to file her 2000, 2001, and 2002 individual income tax returns. On February 23, 2004, 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 postmarked August 12, 2004, she stated in pertinent part:

I am filing my taxes and will send you those as soon as they are done.
I have an appt next week. I believe I owe something but not 4,691
dollars.

On March 4, 2005, the petitioner provided the Commission with a copy of her 2001 and 2002 individual income tax returns. [Redacted] The Policy Specialist reviewed the returns that the petitioner had filed and found that she had not reported \$6,240.20 of income from [Redacted] on her

2001 return.

On August 23, 2005, the Policy Specialist sent the petitioner a letter that informed her of the unreported income and requested that she file her 2000 individual income tax return. A link to the Commission's website was provided so she could print a copy of an Idaho individual income tax return for tax year 2000.

On March 6, 2006, the petitioner sent the Commission a copy of her 2000 Idaho and federal individual income tax returns.

[Redacted] The petitioner has provided actual returns for tax years 2000, 2001, and 2002. Therefore, the Commission must uphold the deficiency as modified.

WHEREFORE, the Notice of Deficiency Determination dated June 28, 2004, as MODIFIED, 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>
2000	\$619	\$155	\$202	\$976
2001	(383)	0	(4)	(387)
2002	113	28	21	<u>162</u>
			TOTAL DUE	<u>\$751</u>

Interest is computed through July 6, 2006.

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.

DATED this ____ day of _____, 2006.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2006, 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]

Receipt No.
