

2004, and he was notified in a letter dated October 8, 2004, that he had filed a timely protest. The petitioner was informed that his file would be retained by the TDB awaiting the information he had yet to provide. The petitioner was sent copies of the federal information used to compute the NOD. The petitioner was asked to fill out and return a questionnaire concerning his domicile during the years in question.

On November 22, 2004, TDB sent the petitioner another letter requesting that he send copies of his 1997 through 2002 Idaho and federal income tax returns, W-2's, and any subsequent schedules by December 8, 2004. Since the petitioner did not return the questionnaire sent with the October letter, another questionnaire was included with this letter.

The petitioner did not return either questionnaire concerning his Idaho domicile.

On December 14, 2004, TDB sent a letter to the petitioner along with some of his W-2s for 2001 and 2002. The letter showed that adjustments were made to the petitioner's 2001 and 2002 NODs based on the W-2s received. TDB also requested that, if the petitioner still disagreed with the revised NOD, he should provide copies of his 1997-2002 Idaho and federal individual income tax returns, W-2s, and any subsequent schedule by January 15, 2005.

On January 18, 2005, TDB received a copy of its letter that showed the petitioner still disagreed with the revised NOD and wished to continue his protest. He also checked that he was enclosing more information to support his position. The petitioner's additional information was his letter postmarked January 14, 2005, in which he stated that his tax records were stolen and his previous employers were researching their archives for the information. He said the matter would be resolved "before tax filing this year."

[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 as

modified.

WHEREFORE, the Notice of Deficiency Determination dated June 21, 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>
1997	\$ 2,678	\$ 670	\$ 1,457	\$ 4,805
1998	8,668	2,167	4,049	14,884
1999	36,813	9,203	14,492	60,508
2000	9,756	2,439	3,062	15,257
2001	30	10	8	48
2002	270	68	47	<u>385</u>
			TOTAL DUE	<u>\$95,887</u>

Interest is computed through April 13, 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 with this decision.

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]

Receipt No.
