

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

In the Matter of the Protest of )  
 ) DOCKET NO. 18426  
[REDACTED], )  
 ) DECISION  
 )  
Petitioner. )  
 )  
\_\_\_\_\_ )

On August 16, 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 1997 and 2000 in the total amount of \$2,534.

On November 16, 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 affirming the NOD.

The petitioner has failed to file his 1997 and 2000 individual income tax returns. On January 28, 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 August 16, 2004, to the petitioner [Redacted].

On October 18, 2004, during a telephone conversation, the petitioner told the Tax Specialist that he paid the amount due for 1997 and is in the process of obtaining a copy of the canceled check.

In a letter dated October 18, 2004, the petitioner stated that he had been trying to find his 1997 tax return and had contacted his bank to get a copy of the cancelled check that paid the taxes.

Regarding 2000 taxes, the petitioner said he was a part year resident in Idaho, and the tax forms “will be in the mail within the next three days....”

On October 18, 2004, the Tax Specialist send the petitioner a letter to inform him that he had not filed a perfected protest.

The petitioner sent a perfected protest letter dated November 16, 2004 .

In a letter dated November 17, 2004, the Tax Specialist informed the petitioner that his letter of protest postmarked November 16, 2004, was a timely petition for redetermination of the amount asserted in the NOD dated August 16, 2004. The petitioner’s protest would be retained in the TDB while they awaited the information that the petitioner had yet to provide. TDB requested that the petitioner provide his 1997 and 2000 Idaho returns by December 24, 2004.

On January 10, 2005, and February 23, 2005, the Tax Specialist sent the petitioner a letter requesting that he file his 1997 and 2000 Idaho tax returns. The petitioner did not respond to either letter, so the petitioner’s file was transferred to the Commission’s Legal/Tax Policy Division to continue with the petitioner’s appeal process.

On March 29, 2005, the Tax Policy Specialist (policy specialist) sent the petitioner a letter to inform him of his alternatives for redetermining a protested NOD. A follow-up letter was sent to the petitioner on May 19, 2005. The petitioner did not respond to either letter.

It is well settled in Idaho that a NOD issued by the Idaho State Tax Commission is presumed to be correct. Albertson’s Inc. v. State, Dept. of Revenue, 106 Idaho 810, 814 (1984); Parsons v. Idaho State Tax Commission, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986). The burden is on the petitioner to show that the tax deficiency is erroneous. Id. Since the petitioner

has failed to meet the burden in this case, the Tax Commission finds that the amount shown due on the Notice of Deficiency Determination is true and correct.

[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.

WHEREFORE, the Notice of Deficiency Determination dated August 16, 2004, 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	\$ 554	\$139	\$310	\$1,003
2000	1,079	270	355	<u>1,704</u>
			TOTAL DUE	<u>\$2,707</u>

Interest is computed through July 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

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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.

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