

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 18786
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
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	)	

On March 2, 2005, 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 2002 and 2003 in the total amount of \$2,378.

On May 2, 2005, 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 her 2002 and 2003 individual income tax returns. In a previous decision, the petitioner had failed to file her 1993 through 1998 Idaho individual income tax returns. I[Redacted]. The Commission issued a NOD on March 2, 2005, to the petitioner [Redacted].

On April 8, 2005 the Commission received a letter from the petitioner requesting that a common law husband be added as a dependent to her returns for the past eight years.

Common law marriages are recognized by the state of Idaho if they were created before January 1, 1996. Common law marriages created on or after January 1, 1996, are not recognized by the state of Idaho. Even if the petitioner's relationship did qualify as a common law marriage,

the petitioner and her common law husband must file an income tax return to claim a filing status of “married filing jointly.”

On June 10, 2005, the Tax Policy Specialist (policy specialist) sent the petitioner a letter to inform her of the alternatives for redetermining a protested NOD. A follow-up letter was sent to the petitioner on August 4, 2005. The petitioner did not respond to either letter.

On September 30, 2005, the policy specialist sent the petitioner a letter and enclosed blank copies of the federal and state individual income tax returns for the years 2002 and 2003. In the letter, the policy specialist offered his assistance to help the petitioner fill out these tax returns over the phone. The petitioner never called for assistance or filed the returns.

The NOD included additions for penalty and interest in accordance with the provisions of Idaho Code Sections 63-3046(c) and 63-3045. The Commission upholds those additions and finds them appropriate.

[Redacted] The petitioner has not provided the Commission with a contrary result to the determination of her income [Redacted] Therefore, the Commission must uphold the deficiency.

WHEREFORE, the Notice of Deficiency Determination dated March 2, 2005, 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>
2002	\$837	\$209	\$158	\$1,204
2003	938	235	128	<u>1,301</u>
			TOTAL DUE	<u>\$2,505</u>

Interest is computed through July 21, 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.

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