

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 18810
[REDACTED],)
) DECISION
)
Petitioner.)
)
_____)

On May 13, 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 2000 and 2001 in the total amount of \$4,310.

On May 20, 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 modifying the NOD.

The petitioner failed to file his 2000 and 2001 individual income tax returns. On March 26, 2004, the TDB sent a letter with a questionnaire to the petitioner to help the Commission properly determine the petitioner's filing requirement. The petitioner responded to this letter indicating that he was uncertain as to his filing requirement.

The TDB, in its April 7, 2004 letter, acknowledged that it received the petitioner's correspondence postmarked April 1, 2004, regarding his Idaho individual income taxes for 2000 and 2001. In the letter, the TDB informed the petitioner that, based on information available to this office, he had Idaho source income in excess of Idaho's filing requirement and was required to file returns. Since the petitioner did not file his returns, [Redacted] the Commission then issued a NOD on May 13, 2005, to the petitioner [Redacted].

In the petitioner's protest letter dated May 18, 2005, he stated:

I am writing this letter to state that I disagree and am in protest with the Notice of Deficiency Determination I received by certified mail on May 17, 2005. The reason for this protest is because the information used to determine the amount of the tax due is incorrect. In the Determination which is enclosed it claims I only have 1 deduction for tax year of 2001 when in fact I have 3. The Determination also claims on line 14 zero withholdings when money was taken out of my weekly pay check to pay Idaho State Tax. I was under the impression that if you paid your taxes out of your paychecks through your employer and therefore would be receiving a tax return that you did not have to file a tax return. I do not have copies of my W-2's for these years and have requested them from my employer [REDACTED]. I will submit tax returns for the years of 2000 and 2001 as soon as I receive this needed paperwork.

On June 1, 2005, the TDB sent the petitioner a letter that acknowledged his protest postmarked May 20, 2005, as a timely petition for redetermination of the amount asserted in the NOD dated May 13, 2005. The TDB told the petitioner that his protest would be retained awaiting the information that he had yet to provide. The TDB requested that the information be provided by June 15, 2005.

On February 28, 2006, the TDB sent the petitioner a letter which stated:

In recent correspondence you indicated you were protesting our Notice of Deficiency Determination for the tax years 2000 & 2001 because the information used to determine the tax due was incorrect. Enclosed you will find a revised statement, copies of W2s available to our office, and a withdraw protest insert. . . .

Since the petitioner did not respond to the TDB's letter, the petitioner's file was transferred to the Tax Policy Specialist in the Commission's Legal/Tax Policy division for further review.

On July 11, 2006, the Tax Policy Specialist (policy specialist) sent the petitioner a letter to inform him of the alternatives for redetermining a protested NOD. A follow-up letter was sent to the petitioner on August 30, 2006. The petitioner did not respond to either letter.

[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 May 13, 2005, 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	\$868	\$217	\$318	\$1,403
2001	\$31	\$10	\$10	<u>\$51</u>
			TOTAL DUE	<u>\$1,454</u>

Interest is computed through February 22, 2007.

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 included 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]
[REDACTED]
[REDACTED]

Receipt No.
