

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 18832
[REDACTED],)
) DECISION
)
Petitioner.)
)
_____)

On March 29, 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 1997, 1998, 1999, 2000, 2001, 2002, and 2003 in the total amount of \$4,513.

On May 31, 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 filed a resident income tax return for the year 1996 but failed to file his 1997, 1998, 1999, 2000, 2001, 2002, and 2003 Idaho individual income tax returns. On September 14, 2004, and March 9, 2005, 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 these letters, so [Redacted]. The Commission issued a NOD on March 29, 2005, to the petitioner [Redacted].

In the petitioner's protest letter received May 31, 2005, he requested additional time to gather records and file the required returns.

The petitioner was notified in a letter dated May 31, 2005, that he had filed a timely protest. The petitioner was asked to provide his first return by July 1, 2005, with additional returns being provided at the rate of one every other week. The petitioner provided no returns, so his file was

forwarded to the Legal/Policy Division for review.

On September 8, 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 January 30, 2006. 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 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 March 29, 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>
1997	\$539	\$135	\$306	\$ 980
1998	527	132	258	917
1999	520	130	217	867
2000	233	58	78	369
2001	414	104	109	627
2002	216	54	43	313
2003	472	118	67	<u>657</u>
			TOTAL DUE	<u>\$4,730</u>

Interest is computed through September 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 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.