

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 18926
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
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On May 20, 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, 2001, 2002, and 2003 in the total amount of \$14,525.

On July 22, 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 had failed to file his 2000, 2001, and 2002 individual income tax returns. On November 17, 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, and later the TDB also requested the petitioner's 2003 return. [Redacted] the petitioner's [Redacted] [Redacted] a NOD to the petitioner for all years. The petitioner subsequently filed his 2000 individual income tax return.

In the petitioner's protest letter received July 22, 2005, he stated in part:

Our copies of the tax records you requested have been lost in the process of upgrading our computers several months ago. We have been diligently working to get them re-construction and into Turbo Tax to reprint the tax forms.

We request additional time to finish this process. Our case work load is extremely unpredictable and has been way above average the past several weeks, but with an extension of time to complete our response, we will be able to give you an accurate record of our tax

liability.  
Thank you for your consideration.

[Redacted]. The petitioner again requested additional time in his e-mail dated August 29, 2005, letter dated September 13, 2005, and fax dated September 22, 2005.

On February 22, 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 April 14, 2006.

On April 19, 2006, the policy specialist spoke with the petitioner who again requested additional time to file his returns. The petitioner also requested another copy of the NOD be sent to him, and it was mailed to him the next day

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 Commission finds that the amount shown due on the Notice of Deficiency Determination is true and correct.

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

WHEREFORE, the Notice of Deficiency Determination dated May 20, 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>
2001	\$ 430	\$ 108	\$ 128	\$ 666
2002	1,015	254	237	1,506
2003	8,615	2,154	1,559	12,328
			TOTAL DUE	<u>\$14,500</u>

Interest is computed through April 5, 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 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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