

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 18950
[REDACTED],)	
)	DECISION
)	
Petitioner.)	

On December 15, 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 2000, 2001, and 2002 in the total amount of \$2,036.

On February 15, 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 his 2000, 2001, and 2002 individual income tax returns. On December 5, 2003, and March 9, 2004, the Tax Discovery Bureau sent a letter with a questionnaire to the petitioner and his wife to help the Commission properly determine the petitioner's filing requirement. The petitioner did not respond to this letter, [Redacted]. The Commission issued a NOD on December 15, 2004, to the petitioner [Redacted].

In the petitioner's protest letter received February 15, 2005, he stated that petitioners had contacted another accountant and were "frantically" trying to compile information to file the returns. They asked for additional time to complete the returns.

On July 8, 2005, the Tax Policy Specialist (policy specialist) sent the petitioner a hearing rights letter to inform him of his alternatives for redetermining a protested NOD. A follow-up letter to the hearing rights letter was sent to the petitioner on October 27, 2005. The petitioner has not

provided the Commission with a copy of his income tax returns for the years in question.

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 December 15, 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>
2000	\$163	\$41	\$54	\$258
2001	704	176	179	1,059
2002	586	147	61	<u>794</u>
			TOTAL DUE	<u>\$2,111</u>

Interest is computed through August 9, 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.

[REDACTED]