

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 19249
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On November 10, 2005, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing income tax, penalty, and interest for taxable years 1995 through 2003 in the total amount of \$19,409.

The taxpayer filed a timely appeal. He did not request a hearing or submit additional information. Therefore, the Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

Because Tax Commission records showed the taxpayer met the state income tax filing requirements and had not filed an Idaho return for taxable years 1995 through 2003, the Bureau attempted to contact the taxpayer for clarification. The taxpayer did not respond.

[Redacted] Idaho Code § 63-3045 (1)(a) states:

63-3045. Notice of redetermination or deficiency -- Interest. (1) (a) If, in the case of any taxpayer, the state tax commission determines that there is a deficiency in respect of the tax imposed by this title, the state tax commission shall, immediately upon discovery thereof, send notice of such deficiency to the taxpayer by registered or certified mail or by other commercial delivery service providing proof of delivery, whichever is the most cost efficient. The notice shall be sent to the taxpayer's last address known to the state tax commission. The notice of deficiency shall be accompanied by an explanation of the specific reason for the determination and an explanation of the taxpayer's right to appeal. Within sixty-three (63) days after such notice is mailed, the taxpayer may, at his option, file a protest in writing with the state tax commission and obtain redetermination of the deficiency.

Determining the taxpayer had a requirement to file resident individual income tax returns, the Bureau prepared Idaho returns on his behalf and sent him a Notice of Deficiency Determination. In response to the notice, the taxpayer sent a letter of protest wherein he said he needed time to obtain W-2s. After considerable delay and several letters without hearing anything further from the taxpayer, his file was transferred to the Legal/Tax Policy Division for administrative review.

In response to a letter from the Tax Appeals Specialist advising him of his appeal rights, the taxpayer telephoned. He said he did not have records back to 1995. He asked for copies of all income information. Although the same information had been sent to him some time ago, it was sent once again.

The taxpayer questioned why he was not allowed credit for withholding. The Tax Appeals Specialist explained that the Tax Commission has no record of withholding in the taxpayer's name. He was advised to contact his [Redacted] employer for W-2s and withholding information.

The taxpayer does not deny he has a requirement to file Idaho individual income tax returns. However, he has not filed the returns for the years 1995 through 2003 and has submitted nothing that would cast doubt on the Bureau's determination that was based on records retained by the [REDACTED], Idaho Department of Labor, and Tax Commission.

The deficiency was determined using a filing status of single with one exemption and the standard deduction. Withholding could not be identified in Tax Commission records. A grocery credit reduced each year's tax amount.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Having presented no information in support of his argument, the taxpayer has failed to meet his burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

WHEREFORE, the Notice of Deficiency Determination dated November 10, 2005, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1995	\$ 271	\$ 68	\$ 202	\$ 541
1996	192	48	128	368
1997	993	248	573	1,814
1998	1,164	291	582	2,037
1999	1,135	284	485	1,904
2000	4,798	1,200	1,665	7,663
2001	1,342	336	362	2,040
2002	1,383	346	285	2,014
2003	1,150	288	176	<u>1,614</u>
			TOTAL	\$19,995

Interest is computed through November 14, 2006.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer'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]

Receipt No.
