

mother in 2001. He stated he was also incarcerated at two different times spanning 2001 and 2002. When he was released from jail, he lived with his sister and was actively looking for employment but did not find anything. The taxpayer stated he did not have the income the Bureau attributed to him.

The Bureau acknowledged the taxpayer's protest and provided him with the information it had showing the income he received in 2001 and 2002. The taxpayer did not respond. Therefore, the Bureau referred the matter for administrative review.

The Tax Commission sent the taxpayer a letter giving him two options for having the Notice of Deficiency Determination redetermined. The taxpayer did not respond. The Tax Commission sent a follow-up letter to the taxpayer to which he responded that he had prepared income tax returns and had mailed them to the Tax Commission. A week or so later, the Tax Commission received the taxpayer's returns and hereby incorporates them into this decision.

The Tax Commission reviewed the returns the taxpayer provided and found a correction was needed on the 2001 return. The taxpayer failed to include an estimated payment he made for the 2001 tax year. Otherwise, the taxpayer's income tax returns were essentially the same as the returns prepared by the Bureau.

The Bureau added penalty and interest to the taxpayer's Idaho income tax liability. The taxpayer did not add them to the returns he prepared. The Tax Commission reviewed those additions and found them appropriate and in accordance with Idaho Code sections 63-3045 and 63-3046.

WHEREFORE, the Notice of Deficiency Determination dated July 25, 2005, is hereby MODIFIED, in accordance with the provisions of this decision and, as so modified, is 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>
2001	\$1,899	\$474	\$477	\$2,850
2002	822	206	153	<u>1,181</u>
			TOTAL DUE	\$4,031
			REMITTANCE	<u>2,831</u>
			BALANCE DUE	<u>\$1,200</u>

Interest was computed to the date the returns and payment were received, and then to October 1, 2006.

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

An explanation of taxpayer's right to appeal this decision is enclosed.

DATED this ____ day of _____, 2006.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I have on this ____ day of _____, 2006, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt

[Redacted]
