

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 19390
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On April 12, 2006, 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 2000 and 2001 in the total amount of \$2,580.

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 Idaho returns for taxable years 2000 and 2001, the Bureau contacted the taxpayer for clarification. The taxpayer returned the completed questionnaire along with a letter to the Bureau. He said he was presently incarcerated in federal prison. He said he thought his wife had filed income tax returns as married filing joint for both 2000 and 2001. He offered to “take care of this matter” as soon as he is released from custody.

[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 the Bureau had used incorrect income amounts and the wrong number of exemptions to determine his Idaho income tax responsibility. He questioned whether the Tax Commission had mixed him up with someone else.

The Bureau sent a letter acknowledging the taxpayer's appeal. He was asked to file his returns no later than May 26, 2006. After considerable delay without hearing anything further from the taxpayer, his file was transferred to the Legal/Tax Policy Division for administrative review. He did not respond to a letter from the Tax Appeals Specialist advising him of his appeal rights that were sent to him in care of his mother as he had requested.

The taxpayer does not deny he has a requirement to file Idaho individual income tax returns. However, he has not filed his Idaho returns for the years 2000 and 2001 and has submitted nothing that would cast doubt on the Bureau's determination that [Redacted], Idaho Department of Labor, and Tax Commission. The income information matches the taxpayer's social security number and the employers he listed in the questionnaire.

Absent information to the contrary, the deficiency was determined using a filing status of married filing separate with one exemption and the standard deduction. No withholding could 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 April 12, 2006, 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>
2000	\$908	\$227	\$306	\$1,441
2001	769	192	200	<u>1,161</u>
			TOTAL DUE	<u>\$2,602</u>

Interest is computed through August 31, 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 with this decision.

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]
[Redacted]

Receipt No.

Receipt No.
