

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 19505
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On April 5, 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 2001 through 2003 in the total amount of \$4,922.

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

Tax Commission records showed the taxpayer met the state income tax filing requirements and had not filed Idaho returns for taxable years 2001 through 2003. The Bureau attempted to contact the taxpayer for clarification, but she 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.

The Bureau determined the taxpayer had a filing requirement for Idaho resident individual income tax returns. Idaho returns were prepared on her behalf, and she was sent a Notice of Deficiency Determination. In response to the notice, the taxpayer sent a letter of protest stating that her filing status should be married rather than single. No other information was provided.

The taxpayer's file was transferred to the Legal/Tax Policy Division for administrative review. The taxpayer did not respond to a letter from the Tax Appeals Specialist advising her of her appeal rights.

The taxpayer does not deny she has a requirement to file Idaho individual income tax returns for years 2001 through 2003, but she has not filed the returns. Nothing was submitted to the Tax Commission that would cast doubt on the Bureau's determination based on records retained by the [Redacted] Idaho Department of Labor, and Tax Commission.

Idaho Code § 63-3031 allows a married taxpayer to file a joint return with his/her spouse combining both incomes less the total withholding while using the married filing joint deduction. By not filing state or federal returns, she did not make the election. In addition, the taxpayer did not furnish any information regarding her spouse or in support of filing an income tax return as married filing joint or separate.

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 her argument, the taxpayer has failed to meet her 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 5, 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>
2001	\$1,337	\$334	\$364	\$2,035
2002	1,138	285	237	1,660
2003	921	230	143	<u>1,294</u>
			TOTAL	<u>\$4,989</u>

Interest is computed through November 15, 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]
[Redacted]

Receipt No.
