

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 18968
[REDACTED],)
) DECISION
)
Petitioners.)
)
_____)

On June 14, 2005, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) [Redacted] (petitioners), proposing income tax, penalty, and interest for the years 1998, 1999, 2000, and 2001 in the total amount of \$2,399.

On August 16, 2005, a timely protest and petition for redetermination was filed by the petitioners. An informal hearing has not been requested by the petitioners. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

The petitioners have failed to file their 1998, 1999, 2000, and 2001 individual income tax returns. On May 3, 2005, the TDB sent a letter with a questionnaire to the petitioners to help the Commission properly determine the petitioners' filing requirement. The petitioners did not respond to this letter. [Redacted] The NOD was returned marked "unclaimed" and was then sent out regular mail to the petitioners.

In the petitioners' protest letter dated August 16, 2005, they requested additional time until September 1, 2005, to provide information for the years in question.

On November 25, 2005, the Tax Policy Specialist (policy specialist) sent the petitioners a letter to inform them of the alternatives for redetermining a protested NOD. A follow-up letter was sent to the petitioners on January 30, 2006. The petitioners did not respond to either letter.

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 petitioners to show that the tax deficiency is erroneous. Id. Since the petitioners have failed to meet the burden in this case, the Tax Commission finds that the amount shown due on the NOD is true and correct.

[Redacted] The petitioners have not provided the Commission with a contrary result to the determination of their income [Redacted]. Therefore, the Commission must uphold the deficiency.

WHEREFORE, the Notice of Deficiency Determination dated June 14, 2005, is hereby APPROVED, AFFIRMED, and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1998	\$170	\$ 43	\$ 92	\$ 305
1999	219	55	101	375
2000	490	123	185	798
2001	698	175	210	<u>1,083</u>
			TOTAL DUE	<u>\$ 2,561</u>

Interest is computed through April 18, 2007.

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

An explanation of the petitioners' right to appeal this decision is included with this decision.

DATED this _____ day of _____, 2007.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2007, 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.
