

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	
[REDACTED],)	DOCKET NO. 18999A
)	
Petitioners.)	DECISION
)	
)	

On July 29, 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 year 1999 in the total amount of \$773.

On September 9, 2005, a timely protest and petition for redetermination was filed [Redacted]. 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 1999 individual income tax return. On May 9, 2005, the TDB sent a letter with a questionnaire to the petitioners to help the Commission properly determine the petitioners' filing requirement. [Redacted]. On May 24, 2005, the TDB sent [Redacted] a letter that included information she needed to file her Idaho and federal income tax returns. The letter included a breakdown of income from interest, dividends, and rents for the year 1999. [Redacted] was informed that she should file her 1999 return with a filing status of married filing joint. [Redacted] was requested to provide the return by July 1, 2005, along with copies of her federal return.

The petitioners did not respond to this letter or provide the requested return, so the Commission issued a NOD to the petitioners on July 29, 2005, [Redacted].

In the petitioners' protest letter received September 9, 2005, [Redacted] requested an additional 135 days to file her return because of multiple medical problems for herself and her

daughter.

On February 22, 2006, the Tax Policy Specialist (policy specialist) sent [Redacted] a letter to inform her of the alternatives for redetermining a protested NOD. A follow-up letter was sent to [Redacted] on April 14, 2006. [Redacted] 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 July 29, 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>
1999	\$479	\$120	\$221	\$820

Interest is computed through April 25, 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.
