

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

|                                 |   |                   |
|---------------------------------|---|-------------------|
| In the Matter of the Protest of | ) |                   |
|                                 | ) |                   |
| [REDACTED],                     | ) | DOCKET NO. 18999B |
|                                 | ) |                   |
| Petitioner.                     | ) | DECISION          |
|                                 | ) |                   |

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On July 29, 2005, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) [Redacted] (petitioner), proposing income tax, penalty, and interest for the years 2000, 2001, 2002, and 2003 in the total amount of \$6,433.

On September 9, 2005, a timely protest and petition for redetermination was filed [Redacted]. An informal hearing has not been requested by the petitioner. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

The petitioner has failed to file her 2000, 2001, 2002, and 2003 individual income tax returns. On August 30, 2004, and May 9, 2005, the TDB sent a letter with a questionnaire to the petitioner to help the Commission properly determine the petitioner's 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 years 1999 through 2003. The letter also showed that she had made \$10.00 estimated payments for the tax years 2000, 2002, and 2003. [Redacted] was informed that she should be filing her 1999 return with a filing status of married filing joint and her 2000 through 2003 returns with a filing status of single. [Redacted] was requested to provide these returns by July 1, 2005, along with copies of her federal returns.

The petitioner did not respond to this letter or provide the requested returns, so the

Commission issued a NOD to the petitioner on July 29, 2005, [Redacted]. In the petitioner's protest letter received September 9, 2005, [Redacted] requested an additional 130 days to file returns 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 petitioner to show that the tax deficiency is erroneous. Id. Since the petitioner has 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 petitioner has not provided the Commission with a contrary result to the determination of her 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 petitioner pay the following tax, penalty, and interest:

| <u>YEAR</u> | <u>TAX</u> | <u>PENALTY</u> | <u>INTEREST</u> | <u>TOTAL</u>   |
|-------------|------------|----------------|-----------------|----------------|
| 2000        | \$1,110    | \$278          | \$422           | \$1,810        |
| 2001        | 1,185      | 296            | 357             | 1,838          |
| 2002        | 1,129      | 282            | 268             | 1,679          |
| 2003        | 1,073      | 268            | 199             | <u>1,540</u>   |
|             |            |                | TOTAL DUE       | <u>\$6,867</u> |

Interest is computed through April 25, 2007.

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

An explanation of the petitioner's 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.

[REDACTED]

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