



In a letter dated June 5, 2006, the Tax Enforcement Specialist (specialist) stated that TDB had received the petitioner's W-2 for tax year 2001. Based on the withholding shown on that W-2, TDB determined that the petitioner would not have a tax liability for 2001. The Tax Commission determined that the Notice of Deficiency Determination dated November 16, 2005, should be cancelled for 2001 only. The tax year 2001 will not be addressed any further in this decision.

The petitioner's file was turned over to the Commission's Legal Department for its consideration since the petitioner had not provided returns or additional information for tax years 2000, 2002, or 2003.

On June 23, 2006, the Tax Policy Specialist (policy specialist) sent the petitioner a letter to inform him of the alternatives for redetermining a protested NOD. A follow-up letter was sent to the petitioner on July 28, 2006. The petitioner did not respond to either letter.

Beyond those issues addressed above, the petitioner has not provided the Commission with information to establish that the amounts asserted in the NOD, as adjusted, are incorrect. As a result, the Commission will uphold the NOD, as adjusted. A determination of the State Tax Commission is presumed to be correct. *Albertson's, Inc. v. State, Dept. of Revenue*, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). The burden is on the petitioner to show that the deficiency is erroneous. *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986).

[Redacted]The petitioner has not provided the Commission with a contrary result to the determination of his income [Redacted] Therefore, the Commission must uphold the deficiency as modified.

WHEREFORE, the Notice of Deficiency Determination dated November 16, 2005, is hereby MODIFIED and as so MODIFIED is 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	\$ 551	\$138	\$217	\$ 906
2002	424	106	106	636
2003	1,034	259	205	<u>1,498</u>
			TOTAL DUE	<u>\$3,040</u>

Interest is computed through July 5, 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 enclosed with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2007.

IDAHO STATE TAX COMMISSION

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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]

Receipt No.

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