

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 19321
[REDACTED],)	
)	DECISION
Petitioner.)	
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)	

On January 5, 2006, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (petitioner) proposing income tax, penalty, and interest for the years 1998, 1999, 2000, 2001, 2002, and 2003 in the total amount of \$9,983.

A timely protest and petition for redetermination was filed by the petitioner. 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 his 1998, 1999, 2000, 2001, 2002, and 2003 individual income tax returns. On November 15, 2005, the TDB sent a letter with a questionnaire to the petitioner to help the Commission properly determine the petitioner's filing requirement. The petitioner did not respond to this letter, so [Redacted]. The Commission issued a NOD to the petitioner on January 5, 2006, [Redacted].

In the petitioner's protest letter received March 9, 2006, he stated in part:

I believe the notice is in error due to miscalculations of exemptions I am entitled to. I await further instructions on how to resolve this matter.

The TDB sent the petitioner a letter dated March 13, 2006, which requested he send his 1998 through 2003 Idaho individual income tax returns to TDB by April 14, 2006. The petitioner did not respond to this letter. The petitioner's file was sent to the Commission's Legal/Tax Policy Division to continue with his appeal.

On July 10, 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 August 30, 2006. The petitioner 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 Notice of Deficiency Determination is true and correct.

[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.

WHEREFORE, the Notice of Deficiency Determination dated January 5, 2006, 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>
1998	\$1,268	\$317	\$712	\$2,297
1999	1,622	406	794	2,822
2000	1,080	270	442	1,792
2001	705	176	233	1,114
2002	826	207	221	1,254
2003	915	229	196	<u>1,340</u>
			TOTAL DUE	<u>\$10,619</u>

Interest is computed through September 27, 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

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.