

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 19440
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
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	)	

On July 10, 2006, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NODD) [Redacted] (taxpayer) proposing income tax, penalty, and interest for taxable year 2000 in the amount of \$1,133.

The taxpayer filed a timely protest. She did not request a hearing. The Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

Tax Commission records showed the taxpayer filed an Idaho resident individual income tax return for calendar years 1999 and 2001 through 2004; however, she did not file an Idaho return for 2000. The Bureau sent the taxpayer a letter asking for information.

Idaho Code § 63-3045 (1)(a) states:

**63-3045. Notice of redetermination or deficiency --**  
**Interest.** (1) (a) If, in the case of any taxpayer, the state tax commission determines that there is a deficiency in respect of the tax imposed by this title, the state tax commission shall, immediately upon discovery thereof, send notice of such deficiency to the taxpayer by registered or certified mail or by other commercial delivery service providing proof of delivery, whichever is the most cost efficient. The notice shall be sent to the taxpayer's last address known to the state tax commission. The notice of deficiency shall be accompanied by an explanation of the specific reason for the determination and an explanation of the taxpayer's right to appeal. Within sixty-three (63) days after such notice is mailed, the taxpayer may, at his option, file a protest in writing with the state tax commission and obtain redetermination of the deficiency.

When the Bureau did not receive a response from the taxpayer, it prepared a return on behalf

of the taxpayer for 2000. [Redacted]

The taxpayer sent a written protest asking for additional time to obtain the needed information, which the Bureau acknowledged by letter. Subsequently, the taxpayer sent copies of information she obtained from the IRS. She asked for abatement of the penalties. However, she did not submit her 2000 Idaho return.

The Bureau sent the taxpayer a letter accepting her protest. The taxpayer was asked to withdraw her protest, submit her return, or indicate if she wanted her file transferred to the legal department for further consideration. The taxpayer did not answer the letter. Her file was transferred to the Legal/Tax Policy Division of the Tax Commission for administrative review. She did not respond to a letter from the Tax Appeals Specialist advising her of her appeal rights.

The taxpayer met the requirements for filing an Idaho individual income tax return for 2000 but did not file a return. The Bureau computed the taxpayer's Idaho income tax responsibility using the income amounts she reported [Redacted] and the filing status of head of household. She was allowed the standard deduction and three personal exemptions. No withholding was identified.

The Tax Commission has received nothing to suggest the income amounts used in the NODD prepared by the Bureau were in error. The penalty and interest additions were calculated in conformity with Idaho Code §§ 63-3045 and 63-3046.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Idaho App. 1986). Having presented no information in support of her argument, the taxpayer has failed to meet her burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

WHEREFORE, the Notice of Deficiency Determination dated July 10, 2006, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest for 2000:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$722	\$181	\$260	\$1,163

Interest is computed through January 15, 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.

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