

provide the petitioner's actual returns. The 2003 and 2004 tax years were received and are no longer part of this protest. Thereafter, no additional returns were received. The representative stated that he could not locate his client because the petitioner was herding cattle. Additional time was granted to the representative to communicate with the petitioner. The petitioner's additional returns were not provided by the deadline given. The petitioner's file was sent to the Commission's Legal/Tax Policy Division for further review.

On June 20, 2007, the Tax 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 8, 2007. 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 August 22, 2006, as MODIFIED, 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>
1999	\$1,657	\$414	\$850	\$ 2,921
2000	566	142	245	953
2001	538	135	191	864
2002	322	81	92	<u>495</u>
			TOTAL DUE	<u>\$5,233</u>

Interest is computed through January 30, 2008.

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.

[Redacted]