

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

In the Matter of the Protest of )  
 ) DOCKET NO. 19828  
[REDACTED], )  
 ) DECISION  
Petitioner. )  
\_\_\_\_\_ )

On August 29, 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 1999, 2000, 2001, 2002, and 2003 in the total amount of \$49,738.

On November 3, 2006, 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 failed to file his 1999, 2000, 2001, 2002, and 2003 individual income tax returns. On July 6, 2006, 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 August 29, 2006, [Redacted].

In the petitioner’s protest letter, he stated in part:

Please grant me an extension... as I am in Virginia for work and will be here until December 15<sup>th</sup>. I am unable to resolve this as my records are in Boise.

The TDB sent the petitioner a letter dated January 30, 2007, which requested he send his 1999 through 2003 Idaho individual income tax returns by March 5, 2007. The petitioner did not respond to this letter.

On May 16, 2007, 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 10, 2007. 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 August 29, 2007, 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	\$ 8,675	\$2,169	\$4,363	\$15,207
2000	11,098	2,775	4,696	18,569
2001	8,584	2,146	2,971	13,701
2002	2,889	722	815	4,426
2003	128	32	29	189
			TOTAL DUE	<u>\$52,092</u>

Interest is computed through December 11, 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.