

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
)
[REDACTED],) DOCKET NO. 19856
)
) DECISION
Petitioner.)
)
_____)

On September 15, 2006, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination [Redacted] (taxpayer) proposing income tax, penalty, and interest for taxable years 2001 and 2003 in the total amount of \$1,877.

The taxpayer filed a timely appeal. He did not request a hearing or submit additional information. Therefore, the Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

Because Tax Commission records showed the taxpayer met the state income tax filing requirements and had not filed an Idaho return for years 1999 through 2003, the Bureau contacted the taxpayer for clarification. The taxpayer said he [Redacted] but did not work in Idaho until 2000. He said he would get W-2s from his employer and file the missing returns as soon as possible.

[Redacted]

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.

Determining the taxpayer had a requirement to file resident individual income tax returns, the Bureau prepared Idaho returns for the years 2001 and 2003 on his behalf and sent him a Notice of Deficiency Determination. The taxpayer's income and projected Idaho income tax responsibility for tax years 2000 and 2002 was not worth pursuing.

In response to the notice, the taxpayer sent a letter of protest wherein he said the number of exemptions shown by the Bureau for 2003 was incorrect and his withholding had not been credited for that year. He offered that refunds due to him from the other years would pay any tax due for 2001 and 2003.

The taxpayer's file was transferred to the Legal/Tax Policy Division for administrative review. He did not respond to a letter from the Tax Appeals Specialist advising him of his appeal rights.

[Redacted]. In that letter received July 24, 2006, he said he was getting his W-2s from his employer and would file his returns as soon as possible. In a letter received November 17, 2006, he again said he was attempting to locate his W-2s. He said he believed his refunds from other years

would cover any deficiency; yet the taxpayer has not filed any of those returns to claim the credit or refund.

The taxpayer does not deny he has a requirement to file Idaho individual income tax returns. However, he has not filed an Idaho individual income tax return since he moved to Idaho in 1999. He has submitted nothing that would cast doubt on the Bureau's determination of tax due for 2001 and 2003 that was based on records retained by the IRS, Idaho Department of Labor, and Tax Commission.

The deficiency was determined using a filing status of head of household and the standard deduction with four exemptions for 2001 and two exemptions for 2003. Withholding of \$171 reduced the tax amount for 2001. No withholding was identified for 2003.

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 (Ct. App. 1986). Having presented no information in support of his argument, the taxpayer has failed to meet his burden of proving error on the part of the Notice of Deficiency Determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

WHEREFORE, the Notice of Deficiency Determination dated September 15, 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:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2001	\$427	\$107	\$128	\$ 662
2003	871	218	159	<u>1,248</u>
			TOTAL	\$1,910

Interest is computed through April 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]
[REDACTED]

Receipt No.
