

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 19921
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On November 2, 2006, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NODD) to [Redacted] proposing income tax, penalty, and interest for taxable years 2001 through 2004 in the total amount of \$5,316.

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

Tax Commission records showed the petitioner (who appeared to have received Idaho sourced income) had not filed Idaho individual income tax returns for the years 2001 through 2004. The bureau sent the petitioner correspondence asking him to complete a questionnaire regarding his residency. The petitioner did not respond.

[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.

When the Bureau did not receive a response from the petitioner, it prepared Idaho returns on behalf of the petitioner for the year in question. The NODD amounts were based on Tax Commission records [Redacted].

The Bureau received a letter of protest from the petitioner stating that he objected to the figures in the NODD because he was not allowed “proper consideration for all legal and allowable expenses, deductions, adjustments, etc., that I may be legally entitled to as a taxpayer.” He said he would need more time to locate and compile the information “for proper consideration.” He explained he was going to be working out of state until the spring of 2007.

The Bureau sent the petitioner a letter acknowledging his timely protest and allowing him additional time to have his returns prepared and submitted. When the Bureau did not receive the promised returns, the petitioner’s file was transferred to the Legal/Tax Policy Division of the Tax Commission for administrative review.

In response to a letter from the Tax Policy Specialist offering him the opportunity to appear for an informal conference or submit additional information, the petitioner sent a letter again asking for more time. Since that letter dated May 25, 2007, the petitioner has telephoned at least three times asking for further delay. To date, the Tax Commission has received nothing that would suggest the NODD prepared by the Bureau is in error. The penalty and interest additions were calculated in conformity with Idaho Code §§ 63-3045 and 63-3046.

A NODD 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). The petitioner has failed to meet his 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 November 2, 2006, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pays the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2001	\$ 375	\$ 94	\$126	\$ 595
2002	1,047	262	284	1,593
2003	1,192	298	260	1,750
2004	1,115	279	176	<u>1,570</u>
			TOTAL DUE	\$5,508

Interest is computed through October 15, 2007.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of 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 BY MAIL

I hereby certify that I have on this ____ day of _____, 2007, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.

DECISION -4
[Redacted]