

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 19903
[REDACTED],)	
)	DECISION
Petitioners.)	
<hr/>		

On September 26, 2006, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (petitioners) proposing income tax, penalty, and interest for the tax year 2004 in the total amount of \$1,600.

A timely protest and petition for redetermination was filed by the petitioners. An informal hearing has not been requested by the petitioners. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NOD.

The petitioners failed to file their 2004 individual income tax return. The petitioners contacted the Commission through the Forgot to File website on April 7, 2006, stating that they could not find where they had paid their tax due for 2004. The petitioners stated that they had all the paperwork and the amount they owed was \$97. The petitioners' filing history showed their 2004 income tax return had not been filed with the Commission.

On April 7, 2006, an e-mail was sent to the petitioners informing them that their 2004 Idaho individual income tax return had not been received. The petitioners were also informed that, based on a tax due of \$97, the penalty due was \$24 and interest due was \$6 for a total of \$127.

Since the petitioners did not file their 2004 income tax return by September 2006, a NOD was issued on September 26, 2006, based on the petitioners' Adjusted Gross Income and other information [Redacted].

In the petitioners protest letter dated November 24, 2006, they stated that they knew the taxes were not paid for 2004, but they disagree with the amount.

On November 27, 2006, the Tax Enforcement Specialist and the petitioners exchanged e-mails regarding the taxpayers' failure to file a 2004 income tax return and the amount of tax, penalty, and interest due on that return.

The petitioners did not send their 2004 Idaho individual income tax return, so their file was referred to the Commission's Legal/Tax Policy Division for further review.

On April 4, 2007, the Tax Policy Specialist (policy specialist) sent the petitioners a letter to inform them of the alternatives for redetermining a protested NOD. A follow-up letter was sent to the petitioners on May 23, 2007. The petitioners did not respond to either letter.

The policy specialist requested and received one of the petitioners' 2004 W-2 Wage and Tax Statements [Redacted]. The petitioners' W-2 for 2004 was used to modify the Commission's provisional return.

Beyond those issues addressed above, the petitioners have 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 petitioners 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 petitioners have not provided the Commission with a contrary result to the determination of their income [Redacted]. Therefore, the Commission must uphold the deficiency as modified.

WHEREFORE, the Notice of Deficiency Determination dated September 26, 2006, as MODIFIED, is hereby APPROVED, AFFIRMED, and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2004	\$509	\$127	\$97	\$733

Interest is computed through March 19, 2008.

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

An explanation of the petitioners' right to appeal this decision is enclosed.

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.
