

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 20044
[REDACTED],)	
)	
Petitioner.)	DECISION
_____)	

On January 12, 2007, 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 taxable years 1999, 2000, 2001, 2002, 2003, and 2004 in the total amount of \$21,927.

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 modifying the NOD.

The petitioner failed to file his 1999, 2000, 2001, 2002, 2003, and 2004 individual income tax returns. On September 26, 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. [Redacted]. The Commission issued an NOD to the petitioner on January 12, 2007, [Redacted].

In the petitioner's protest letter dated March 12, 2007, he stated that he had many more deductions than were listed in the NOD.

The TDB sent the petitioner a letter dated March 15, 2007, which requested the petitioner send his 1999 through 2004 Idaho individual income tax returns by April 23, 2007.

In a letter to the petitioner dated May 15, 2007, the TDB stated that it reviewed the returns for tax years 2003 and 2004 that were submitted by the petitioner on May 15, 2007, and determined

that the NOD dated January 12, 2007, should be cancelled for tax years 2003 and 2004 only. The TDB requested that the petitioner send in his 1999, 2000, 2001, and 2002 returns by June 7, 2007.

Since the petitioner did not provide the requested returns, his file was transferred to the Commission's Legal/Tax Policy division for further consideration.

On August 2, 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 September 20, 2007.

On October 9, 2007, the petitioner left a voicemail that stated he had just received the letter and would get his taxes sent in within the next three weeks. The petitioner did not provide these returns.

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 January 12, 2007, 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	\$ 691	\$173	\$ 395	\$ 1,259
2000	3,706	927	1,827	6,460
2001	2,043	511	852	3,406
2002	1,872	468	660	<u>3,000</u>
			TOTAL DUE	<u>\$14,125</u>

Interest is computed through December 12, 2008, and will continue to accrue at the rate set forth in Idaho Code section 63-3045(6) until paid.

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.

DATED this _____ day of _____, 2008.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2008, 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.
