

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 20077
)	
[REDACTED],)	DECISION
)	
Petitioner.)	
_____)	

On January 19, 2007, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer) proposing income tax, penalty, and interest for taxable years 2001 through 2005 in the total amount of \$18,210.

The taxpayer filed a timely appeal. She did not request a hearing. The Tax Commission has reviewed the file and hereby issues its decision based upon the information contained in the file.

[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 Idaho individual income tax returns, the Bureau prepared returns on her behalf and sent her a NODD. The taxpayer protested the

determination. Subsequently, she submitted her 2001 and 2003 Idaho returns.

The Bureau accepted the taxpayer's 2001 and 2003 Idaho returns and cancelled the portion of the NODD addressing those two years. The taxpayer's 2001 and 2003 Idaho individual income tax returns will not be discussed further in this decision.

The Bureau sent the taxpayer a letter to acknowledge her protest and to advise her of the need to file actual Idaho individual income tax returns for the years 2002, 2004, and 2005 in order to change the information shown in the NODD. She was allowed additional time over the course of several months.

The taxpayer has not filed her 2002, 2004, and 2005 Idaho income tax returns and has submitted nothing that would cast doubt on the Bureau's determination that was based on records retained by [Redacted] the State Tax Commission. The filing status of married filing separate was used because, by not filing state or federal income tax returns, the taxpayer did not make the election to file joint returns. One-half of the community income was used to determine the tax amount. One-half of the community withholding (\$1,816 for 2002; \$2,015 for 2004; and \$2,206 for 2005) was allowed to offset a portion of the tax due.

The interest and penalty calculated pursuant to Idaho Code §§ 63-3045 and 63-3046 were reviewed and found to be proper and in accordance with Idaho Code.

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 her argument, the taxpayer has failed to meet her 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 January 19, 2007, is MODIFIED and, as so modified, is 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>
2002	\$1,826	\$457	\$527	\$ 2,810
2004	3,493	873	613	4,979
2005	3,210	803	371	<u>4,384</u>
			TOTAL	\$12,173

Interest is computed through January 15, 2008.

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

An explanation of taxpayer's right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2008.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE BY MAIL

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