

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 20120
[Redacted],)	
)	DECISION
Petitioner.)	
_____)	

On February 21, 2007, the staff of the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer) proposing additional income tax, penalty, and interest for tax year 2003 in the total amount of \$237.

On April 18, 2007, the taxpayer filed a timely appeal and petition for redetermination. The taxpayer did not request a hearing but did provide additional information for the Tax Commission to consider. The Tax Commission, having reviewed the file, hereby issues its decision.

[Redacted] The taxpayer protested the Bureau's determination. The taxpayer stated in his protest that the income attributed to him was the result of someone using his social security number for employment purposes in another state. The taxpayer also stated that he was working with the [Redacted] to dispute the extra income and requested additional time in which to resolve the issue.

The Bureau referred the matter to the Legal/Tax Policy Division of the Tax Commission for administrative review. The policy specialist reviewed the taxpayer's case and sent him a letter that gave him two options for having the Notice of Deficiency Determination redetermined. The taxpayer did not request a hearing but did provide additional information. Based on the additional information provided by the taxpayer, and the information contained in Tax Commission records, the matter is decided.

The Bureau adjusted the taxpayer's Idaho taxable income to include wages reported in the taxpayer's social security number. The additional wages of \$2,605 were from a W-2 issued by [Redacted].

The taxpayer claims to have never worked in the framing industry and also never worked in the state of [Redacted]. The information available in Tax Commission records appears to support that claim. The Idaho Department of Labor shows wages for the taxpayer from 1998 to current, and none of the wages are from a framing company or from the construction industry. Tax Commission records also show the taxpayer has maintained an Idaho driver's license, obtained resident fish and game licenses, and has filed Idaho resident income tax returns since 1999.

The information does not support a finding that the additional income reported in the taxpayer's social security number was earned by the taxpayer. Therefore, the Notice of Deficiency Determination dated February 21, 2007, is hereby cancelled.

An explanation of the taxpayer'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.
