

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 20470
[REDACTED],)
) DECISION
)
Petitioner.)
)
_____)

On June 14, 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 and 2003 in the total amount of \$4,629.

A timely protest and petition for redetermination was filed by the petitioner. The petitioner did not request an informal hearing. 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 and 2003 individual income tax returns. On May 10, 2007, 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 June 14, 2007, [Redacted].

On July 6, 2007, the petitioner called and said he would be sending in a copy of his 2003 Idaho individual income tax return. The petitioner stated he couldn’t find any paperwork for 1999 and that he lived in Idaho but worked [Redacted] that year.

On July 13, 2007, the petitioner called and said he hadn't been able to find his W-2s for 1999. The petitioner said it would take 60 days to get the information [Redacted].

On July 17, 2007, the petitioner's 2003 Idaho individual income tax return was received. The petitioner was contacted and a copy [Redacted] return was requested in order to receive credit for tax paid to other states.

In the petitioner's protest letter postmarked July 24, 2007, the petitioner stated that he needed more time for his 1999 taxes. The petitioner stated that he was waiting for copies of his W-2s. The petitioner also sent a copy of his 2003 [Redacted] tax return.

In a letter to the petitioner dated August 27, 2007, the TDB canceled the petitioner's NOD for the 2003 tax year only and allowed the additional time the petitioner requested. The petitioner was given until September 28, 2007, to send in his 1999 Idaho individual income tax return. The petitioner did not provide his 1999 tax return, so his file was turned over to the Commission's Legal/Tax Policy division for further consideration.

On October 25, 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 December 13, 2007. The petitioner did not respond to either letter.

On December 17, 2007, the policy specialist ordered a copy of the petitioner's original 1999 federal individual income tax return, W-2s, and 1099s [Redacted]. The [Redacted] was not able to provide the paper copy of the petitioner's return, W-2s, and 1099s. However, [Redacted] was able to provide printouts of electronic copies of the petitioner's W-2s and 1099s. This information showed that the petitioner's wages reported on his federal income tax return were earned [Redacted]. No Idaho income tax was withheld from the petitioner's wages earned [Redacted].

Beyond those issues addressed above, 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 June 14, 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	\$950	\$238	\$547	\$1,735

Interest is computed through December 23, 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.