

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 20477
[REDACTED])	
)	DECISION
Petitioner.)	
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On June 25, 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 tax years 2003 and 2005 in the total amount of \$1,780.

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 affirming the NOD.

The petitioner failed to file his 2003 and 2005 individual income tax returns. On May 17, 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 25, 2007, [Redacted].

In the petitioner's protest letter received by fax on August 27, 2007, he stated:

I [Redacted] believe [sic] the state taxes owed from 2003 & 2005 may be incorrect. I was trying to prove so but [Redacted] are having a hard time finding my copies from 2003. I will also have someone look at my 2005 return and see if that is correct. If I am wrong I have no problem paying my taxes.

The TDB sent the petitioner a letter dated August 28, 2007, which requested he send his 2003 and 2005 Idaho individual income tax returns by September 27, 2007. If the petitioner's issues could not be resolved in the TDB, his file would be transferred to the Commission's Legal/Tax Policy division for further review.

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 19, 2007. The petitioner did not respond to either letter.

It is well settled in Idaho that an NOD issued by the Idaho State Tax Commission is presumed to be correct. Albertson's Inc. v. State, Dept. of Revenue, 106 Idaho 810, 814 (1984); Parsons v. Idaho State Tax Commission, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986). The burden is on the petitioner to show that the tax deficiency is erroneous. Id. Since the petitioner has failed to meet the burden in this case, the Commission finds that the amount shown due on the Notice of Deficiency Determination is true and correct.

[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.

WHEREFORE, the Notice of Deficiency Determination dated June 25, 2007, 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>
2003	\$575	\$144	\$178	\$ 897
2005	701	175	131	<u>1,007</u>
			TOTAL DUE	<u>\$1,904</u>

Interest is computed through January 29, 2009, 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.
