

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 20535
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
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On July 19, 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 2000, 2003, 2004, and 2005 in the total amount of \$10,751.

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 2000, 2003, 2004, and 2005 individual income tax returns. On May 2, 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. I [Redacted]. The Commission issued an NOD to the petitioner on July 19, 2007, [Redacted].

On September 11, 2007, the Tax Enforcement Specialist (TES) received a letter from the petitioner by e-mail. In the letter, the petitioner stated that he was unaware that he owed any tax but was aware that he didn't file the returns in question. The petitioner asked if he could have more time to prepare and send in the returns. The petitioner asked if there was a form or did he need to write a letter to file a written protest. The petitioner stated the number of deductions was wrong and if it turned out that he owed, he would setup payment arrangements.

On September 11, 2007, the TES sent a letter to the petitioner by e-mail that explained the

items needed in a protest letter. The TES informed the petitioner that it is usually better to prepare returns because often times the Commission does not have all the information, such as the number of exemptions, filing status, and expenses. The TES stated the Commission did not have the original withholding records for the 2000 year and that the petitioner's actual records would be more accurate than what was allowed by the Commission. The TES stated the Commission's forms/instructions were available at the Commission Web site or paper copies could be mailed to the petitioner at his request.

On September 13, 2007, the TES sent the petitioner copies of tax forms and instructions for tax years 2000, 2003, 2004, and 2005.

In the petitioner's protest letter received by fax on September 17, 2007, he stated in part:

I am sending this in regards to a letter received showing estimated amounts due for the following tax years:

2000, 2003, 2004, 2005

I will need additional time to get returns prepared and sent in to you. I understand the policy is normally for you to extend the deadline of 9-20-2007 to 30-45 days, I am asking for 90 days because I do not have all my W-2's and have to track them down from previous employers.

The TES sent the petitioner a letter dated September 17, 2007, which requested he send his 2000 and 2003 through 2005 Idaho individual income tax returns by December 14, 2007. The petitioner did not respond to this letter. 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 March 14, 2008, 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 May 1, 2008. 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 July 19, 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>
2000	\$1,040	\$260	\$525	\$ 1,825
2003	1,072	268	333	1,673
2004	3,195	799	801	4,795
2005	2,208	552	420	<u>3,180</u>
			TOTAL DUE	<u>\$11,473</u>

Interest is computed through February 25, 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

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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.

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