

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 20564
	)	
[REDACTED],	)	DECISION
	)	
Petitioner.	)	
_____	)	

On June 20, 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 \$7,640.

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

Tax Commission records showed the taxpayer was an Idaho resident who appeared to meet the Idaho individual income tax filing requirements. The Bureau attempted to contact the taxpayer for an explanation of why her 2001 through 2005 Idaho returns had not been filed, but she did not respond to the inquiries.

[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.

The Bureau prepared the missing Idaho returns on behalf of the taxpayer and sent her a NODD.

The taxpayer appealed the determination. She said she thought she had filed with her husband during all years at issue. She asked the Bureau staff to send her a copy of the income sources used to determine the tax due. The Bureau sent the taxpayer wage/income information for each year, an explanation of how the tax was determined, and a record of her filing history.

The taxpayer was allowed the additional time. However, when the Bureau did not receive anything from the taxpayer, her file was transferred to the Legal/Tax Policy Division for administrative review. The taxpayer did not respond to a letter from the Tax Policy Specialist that outlined her appeal rights. The Tax Commission has not received the taxpayer's 2001 through 2005 Idaho individual income tax returns, and she has given no indication when the returns might be expected.

The Bureau used the income information reported [Redacted] in the taxpayer's name and social security number to calculate the taxpayer's Idaho tax amount. Because the taxpayer's husband filed his tax returns using a filing status of married filing separately, the same marital status was used to compute the taxpayer's Idaho income tax. She was allowed the standard deduction for all years but 2001. For 2001, the taxpayer was required to itemize her deductions because her husband itemized his deductions that year. Withholding (\$232 for 2004 and \$861 for 2005) reduced the tax amounts for those two years.

The Bureau added interest and penalty pursuant to Idaho Code §§ 63-3045 and 63-3046. The Tax Commission reviewed those additions and found them 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 June 20, 2007, is hereby 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>
2001	\$1,551	\$388	\$552	\$2,491
2002	991	248	289	1,528
2003	1,263	316	302	1,881
2004	231	58	41	330
2005	1,148	287	136	<u>1,571</u>
			TOTAL DUE	\$7,801

Interest is computed through January 31, 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.

\_\_\_\_\_