

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 20568
[REDACTED],)	
Petitioner.)	DECISION
_____)	

On July 24, 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, 2002, 2004, and 2005 in the total amount of \$1,953.

The taxpayer filed a timely protest. He did not submit additional information or request an informal conference. The Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

When the Bureau could find no record of the taxpayer's 2001 through 2005 Idaho individual income tax returns, the taxpayer was sent a letter advising him of the missing returns and asking him for an explanation. The taxpayer did not respond.

The Bureau requested and received income information [Redacted]. Those records indicated the taxpayer's income for the years in question exceeded the filing requirements of Idaho Code § 63-3030.

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.

Because the taxpayer did not file his state income tax returns, the Bureau prepared provisional returns and issued a NODD. Tax year 2003 was not included in the NODD because the Bureau determined the taxpayer's Idaho income tax responsibility for 2003 was not worth pursuing. The taxpayer protested the NODD.

The Bureau sent the taxpayer a letter to acknowledge his protest. The taxpayer was allowed further delay. However, when the returns did not arrive as promised, his file was transferred to the Legal/Tax Policy Division of the Tax Commission for administrative review.

In response to a letter advising the taxpayer of his right to submit additional information or request an informal conference, the taxpayer telephoned to say he was sending his 2003 income tax return now and would send the returns for the other years as he completed them. To date, the Tax Commission has not received the taxpayer's 2003 Idaho return or any additional information regarding any of the years in question.

The Idaho resident individual income tax returns the Bureau prepared on behalf of the taxpayer were based on income information gleaned from the taxpayer's federal income records and the records retained by the Tax Commission. A filing status of single with one exemption and the standard deduction was used to determine the taxpayer's Idaho income tax responsibility.

The taxpayer's withholding (\$96 for 2001; \$1,859 for 2002; \$3,737 for 2004; and \$826 for 2005) was allowed to offset a portion of the Idaho income tax due. The penalty and interest additions were calculated in conformity with Idaho Code §§ 63-3045 and 63-3046.

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 his argument, the taxpayer has failed to meet his burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The taxpayer has provided nothing that would dissuade the Tax Commission from accepting the Bureau's determination of Idaho income and Idaho income tax for tax years 2001, 2002, 2004, and 2005.

WHEREFORE, the Notice of Deficiency Determination dated July 24, 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	\$572	\$143	\$204	\$ 919
2002	182	46	53	281
2004	235	59	42	336
2005	328	82	39	<u>449</u>
			TOTAL DUE	\$1,985

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]

[Redacted]
