

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 20569
[Redacted],)	
)	DECISION
Petitioner.)	
_____)	

On July 18, 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 2003 through 2005 in the total amount of \$6,908.

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

Tax Commission records show the taxpayer was an Idaho resident who appeared to meet Idaho income tax filing requirements. The Bureau attempted to contact the taxpayer for an explanation of why his 2003 through 2005 Idaho income tax returns had not been filed, but he 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 him a NODD. The taxpayer filed a protest dated September 19, 2007, stating in its entirety, "I do owe the taxes, but have not had the taxes done or filed. I believe the amount shown is more than [sic] the amount that I do owe. When my taxes are complete, I will bring them in and set up a payment plan. Thanks."

The taxpayer was allowed additional time. When the taxpayer did not deliver the returns to the Tax Commission after the allowed time, his file was transferred to the Legal/Tax Policy Division for administrative review. The taxpayer did not respond to a letter advising him of his appeal rights.

Tax Commission records show that during the taxable years 2003 through 2005, the taxpayer was an Idaho resident with Idaho sourced income. These facts the taxpayer does not dispute. Yet, he has not filed the returns.

The Bureau used income information shown in Idaho Department of Labor records and W-2s on file with the Tax Commission. The standard deduction and credit for one personal exemption were allowed. The tax was offset by \$1,179 of withholding for 2003; \$1,098 of withholding for 2004; and \$801 of withholding for 2005. The grocery credit further reduced each tax amount. Interest and penalty was added 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 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).

WHEREFORE, the Notice of Deficiency Determination dated July 18 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>
2003	\$1,473	\$368	\$360	\$2,201
2004	1,449	362	267	2,078
2005	2,022	506	251	<u>2,779</u>
			TOTAL	<u>\$7,058</u>

Interest is computed through February 29, 2008.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the 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

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.
