

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 20788
[REDACTED])	
)	DECISION
Petitioner.)	
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On October 3, 2007, the Idaho State Tax Commission’s (Commission) Income Tax Audit Bureau (ITA) issued a Notice of Deficiency Determination (NODD) to [Redacted] (petitioner) proposing additional income tax, penalty, and interest for taxable year 2004 in the total amount of \$878. The petitioner filed a timely petition for redetermination. The petitioner was informed of his appeal rights. The Commission, having reviewed the file, hereby issues its decision.

Based upon information available to the Commission, the ITA determined that the petitioner’s federal taxable income had been modified by another taxing agency and that the petitioner had not filed an Idaho amended return reporting the adjustments to Idaho for taxable year 2004. In a letter dated December 3, 2007, the petitioner’s representative informed the ITA that neither he nor the petitioner had received any notice that the petitioner’s federal taxable income had been modified. The representative acknowledged that the reason no notification was received by the petitioner could be due to the petitioner having changed his mailing address and the other Agency may not have been aware of the address change. The petitioner’s representative indicated that the other agency would be contacted to obtain a copy of any notice confirming the supposed modifications.

On August 8, 2008, the ITA sent a letter to the petitioner's representative informing the representative that the ITA had not received any documentation from the petitioner to show that the modifications to the petitioner's [Redacted] taxable income was made in error.

As of the date of this decision, the petitioner has not provided any information that would resolve this case in the petitioner's favor for taxable year 2004. It is the petitioner's burden of proving error on the part of the deficiency determination for taxable year 2004. Albertson's, Inc. v. State Dept. of Revenue, 106 Idaho 810, 814, (1984); Parsons v. Idaho State Tax Comm'n, 110 Idaho 572, 574 (Ct. App. 1986). Since the petitioner has not met this burden of proof showing that the NODD prepared by the ITA for taxable year 2004 is incorrect, the Commission upholds the ITA's determination for taxable year 2004.

WHEREFORE, the Notice of Deficiency Determination dated October 3, 2007, is hereby 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>
2004	\$720	\$36	\$212	\$968

Interest is calculated through January 15, 2010, and will continue to accrue at the rate set forth in Idaho Code section 63-3045.

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 _____, 2009.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2009, 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.

[REDACTED]
