

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 21043
[Redacted],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On January 28, 2008, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted](taxpayer) proposing tax, penalty, and interest for taxable years 2005 and 2006 in the total amount of \$6,994.

A timely protest and petition for redetermination was filed by the taxpayer. An informal hearing has not been requested by the taxpayer. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision.

The taxpayer and his wife failed to file their 2005 and 2006 Idaho individual income tax returns. Because Commission records show the taxpayers met the state income tax filing requirements and had not filed their Idaho income tax returns for 2005 and 2006, the Bureau attempted to contact them for clarification. The taxpayers did not respond.

[Redacted].

Idaho Code § 63-3045 (1)(a) states:

**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 an NODD. The taxpayer appealed the NODD. The taxpayer acknowledged his filing requirement and gave several promises of dates returns were to be filed. But when returns were not received, his 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 his appeal rights. A follow-up letter was also sent by the tax policy specialist, which the taxpayer responded to by email, again promising returns were being prepared and would be mailed shortly.

The [Redacted] and his wife [Redacted]. The Commission issued an NODD to the taxpayer and his wife on January 28, 2008, [Redacted] and that found in Commission records.

[Redacted].

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 Comm'n, 110 Idaho 572 (Ct. App. 1986). The burden is on the taxpayer to show that the tax deficiency is erroneous. 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 taxable years 2005 and 2006.

WHEREFORE, the Notice of Deficiency Determination dated January 28, 2008, 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>
2005	\$2,544	\$636	\$550	\$3,730
2006	2,644	661	405	<u>3,710</u>
			TOTAL DUE	<u>\$7,440</u>

Interest is calculated through August 31, 2009.

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.

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.

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