

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 21190
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On April 10, 2008, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer) proposing income tax, penalty, and interest for taxable years 2004 through 2006 in the total amount of \$6,031.

The taxpayer filed a timely protest. He did not request a hearing and did not submit additional information. Therefore, the Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

During the years in question, the taxpayer failed to file Idaho individual income tax returns even though Tax Commission records show he satisfied the requirements stated in Idaho Code § 63-3030 for filing Idaho tax returns. [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.

Because the taxpayer did not file state income tax returns, the Bureau prepared provisional returns and issued an NODD. The income amounts were taken from records retained by the Idaho Department of Labor and the Commission. Withholding was identified and was credited against the resulting tax due.

The taxpayer protested the NODD on June 2, 2008. In his protest letter, the taxpayer stated that the NODD was incorrect because he was married with one dependent and that had not been taken into consideration. The Bureau acknowledged the protest on June 10, 2008. The Bureau also provided the taxpayer with Idaho tax forms and instructions and gave him until July 14, 2008, to complete the returns.

When returns were not received by the Bureau, the taxpayer's file was transferred to the Legal/Tax Policy Division of the Commission. The tax policy specialist sent the taxpayer a letter advising him that his file had been received in the Legal Division and advising him of his appeal rights. A follow-up letter was also sent by the policy specialist with no response.

The taxpayer does not deny he met the Idaho filing requirements. Yet, he has not filed Idaho income tax returns for 2004 through 2006. In fact, the taxpayer has submitted nothing to the Commission that would cast doubt on the Bureau's determination based on records retained by the [REDACTED] Idaho Department of Labor, and Commission.

Idaho Code § 63-3031 allows a married taxpayer to file a joint return with his/her spouse combining both incomes less the total withholding while using the married filing joint deduction.

By not filing state or federal returns, he did not make the election. In addition, the taxpayer did not furnish any information regarding his spouse or in support of filing an income tax return as married filing joint or separate.

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).

WHEREFORE, the Notice of Deficiency Determination dated April 10, 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>
2004	\$1,467	\$367	\$377	\$2,211
2005	1,341	335	265	1,941
2006	1,523	381	205	<u>2,109</u>
			Total Due	\$6,261

Interest is calculated through April 15, 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

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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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