

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 21232
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On April 18, 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 1999 through 2006 in the total amount of \$11,681.

On June 20, 2008, the taxpayer filed a timely protest. She did not request a hearing. The Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

Commission records show the taxpayer is an Idaho resident who appears to meet the Idaho individual income tax filing requirements. The Bureau attempted to contact the taxpayer for an explanation of why her 1999 through 2006 Idaho returns had not been filed, but she did not respond to the inquiry.

[Redacted] Idaho Code § 63-3045 (1)(a) states in part:

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 return on behalf of the taxpayer and sent her an NODD. [Redacted].

The taxpayer protested the Bureau's determination. In her protest letter, the taxpayer did not dispute she had a filing requirement and stated she would be having a tax person file her returns. She also provided W-2s for some of the years of the deficiency. The protest was acknowledged and additional time, until July 25, 2008, was granted for completion of returns. A subsequent extension of time was also granted, but to date no returns have been received.

When the taxpayer did not deliver the returns to the Tax Commission after the allowed time, her file was transferred to the Legal/Tax Policy Division for administrative review. The taxpayer did not respond to a letter advising her of her appeal rights. A follow-up letter was also sent by the policy specialist with no response.

[Redacted]. The interest and penalty added by the Bureau pursuant to Idaho Code §§ 63-3045 and 63-3046 was reviewed and found to be 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). The burden is on the taxpayer to show the deficiency is erroneous. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The taxpayer failed to file her 1999 through 2006 Idaho individual income tax returns. Absent information to the contrary, the Tax Commission accepts the Bureau's calculation of Idaho income tax, penalty, and interest for those years.

WHEREFORE, the Notice of Deficiency Determination dated April 18, 2008, is hereby MODIFIED, and as modified, APPROVED, 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>
1999	\$ 556	\$139	\$339	\$ 1,034
2000	900	225	477	1,602
2001	1,017	254	461	1,732
2002	1,111	278	431	1,820
2003	1,225	306	411	1,942
2004	1,241	310	342	1,893
2005	708	177	153	1,038
2006	818	205	125	<u>1,148</u>
			TOTAL DUE	<u>\$12,209</u>

Interest is calculated through August 28, 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.
