

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 21247
[Redacted],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On April 24, 2008, the Idaho State Tax Commission’s (Commission) Tax Discovery Bureau (TDB) issued a Notice of Deficiency Determination (NODD) to [Redacted] (petitioners) proposing additional income tax, penalty, and interest for the taxable year 2001 in the total amount of \$9,715. A petition for redetermination was filed. The petitioners were informed of their appeal rights in a letter dated December 31, 2008. The Tax Commission, having reviewed the file, hereby issues its decision.

Based upon information available to the Commission, the TDB determined that the petitioners may have had an Idaho filing requirement for taxable year 2001. The TDB initiated contact with the petitioners on February 9, 2008, requesting that the petitioners file an Idaho income tax return for taxable year 2001 or, in the alternative, explain why the petitioners would not have an Idaho filing requirement.

Since the petitioners did not file the requested return, the TDB issued the NODD on April 24, 2008. In the June 24, 2008, petition for redetermination, the petitioners requested additional time to file the requested return. The Commission responded by requesting that the return be filed by July 28, 2008. Since the return was not received by the July 28 deadline, the petitioners’ file was forwarded to the Commission’s Policy and Legal department for resolution. On December 31, 2008, the petitioners were sent a letter informing them of their appeal rights.

As of the date of this decision, the petitioners have not provided any information that would resolve this case in the petitioners' favor for taxable year 2001. Having presented no information in support of their argument, the petitioners have failed to meet their burden of proving error on the part of the deficiency determination. 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 petitioners have not met this burden of proof of showing that the Notice of Deficiency Determination prepared by the TDB is incorrect, the Commission upholds the TDB's determination for the taxable year 2001.

WHEREFORE, the Notice of Deficiency Determination dated April 24, 2008, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioners pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2001	\$5,943	\$1,486	\$2,645	\$10,074

Interest is calculated through June 30, 2009, 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 petitioners' 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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