

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 21307
[REDACTED]	)	
	)	DECISION
Petitioner.	)	
_____	)	

On May 16, 2008, the Idaho State Tax Commission’s (Commission) Tax Discovery Bureau (TDB) issued a Notice of Deficiency Determination (NODD) to [Redacted] (petitioner) proposing additional income tax, penalty, and interest for the taxable years 2002, 2003, 2004, 2005, and 2006 in the total amount of \$65,708. The petitioner filed a timely petition for redetermination. The petitioner was informed of his appeal rights in a letter dated December 31, 2008. The Commission, having reviewed the file, hereby issues its decision.

Based upon information available to the Commission, the TDB determined that the petitioner may have had an Idaho filing requirement for taxable years 2002 through 2006. The TDB initiated contact with the petitioner on April 21, 2008, requesting that the petitioner file an Idaho income tax return for taxable years 2002 through 2006 or, in the alternative, explain why the petitioner would not have an Idaho filing requirement.

Since the petitioner did not respond to the TDB’s April 21, 2008, letter, the TDB issued the NODD on May 16, 2008. The petitioner filed his petition for redetermination in July 2008. In his petition, the petitioner did not dispute that he had an Idaho filing requirement for these years; instead, he argued that the NODD was incorrect since it did not correctly reflect the amount of income and deductions.

After the petitioner’s filing of his petition for redetermination, the TDB continued with its efforts to convince the petitioner to file the returns. The TDB made numerous attempts to obtain the returns. Unsuccessful in its attempts to acquire the returns, the petitioner’s petition for

redetermination was forwarded to the Commission's Policy and Legal department for resolution. On December 31, 2008, the petitioner was sent a letter informing him of his appeal rights.

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 years 2002 through 2006. Having presented no information in support of his argument, the petitioner 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, 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 of showing that the Notice of Deficiency Determination prepared by the TDB is incorrect, the Commission upholds the TDB's determination for the taxable years 2002 through 2006.

WHEREFORE, the Notice of Deficiency Determination dated May 16, 2008, is hereby MODIFIED, 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>
2002	\$5,392	\$1,348	\$2,089	\$ 8,829
2003	3,642	911	1,219	5,772
2004	11,940	2,985	3,275	18,200
2005	15,885	3,971	3,400	23,256
2006	8,922	2,231	1,350	<u>12,503</u>
			TOTAL DUE	<u>\$68,560</u>

Interest is calculated through May 15, 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 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.

\_\_\_\_\_