

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 21613
[REDACTED],)
) DECISION
)
Petitioner.)
)
_____)

On January 2, 2008, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (petitioner) proposing income tax, penalty, and interest for the taxable year 2005 in the total amount of \$688.

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

The petitioner failed to file his 2005 individual income tax return. On November 6, 2007, the TDB sent a letter to the petitioner notifying him of the missing returns. The petitioner did not respond to this letter. [Redacted]. The Commission issued an NOD to the petitioner on January 2, 2008, [Redacted].

In the petitioner's protest letter dated March 4, 2008, he stated:

I [Redacted] protest my 2005 tax return because I feel I have more deductions.

The TDB sent the petitioner a letter dated March 5, 2008, which stated that the TDB would retain the petitioner's file while they awaited the information the petitioner had yet to provide. The TDB requested the petitioner provide the information by April 11, 2008. The petitioner did not respond to this letter. The TDB stated that if the petitioner's issues could not be resolved in the TDB, his file would be transferred to the Commission's Legal/Tax Policy division for further review.

On December 31, 2008, the tax policy specialist (policy specialist) sent the petitioner a letter informing him of the alternatives for redetermining a protested NOD. A follow-up letter was sent to the petitioner on February 18, 2009. The petitioner did not respond to either letter.

It is well settled in Idaho that an NOD issued by the Idaho State Tax Commission is presumed to be correct. Albertson's Inc. v. State, Dept. of Revenue, 106 Idaho 810, 814 (1984); Parsons v. Idaho State Tax Commission, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986). The burden is on the petitioner to show that the tax deficiency is erroneous. Id. Since the petitioner has failed to meet the burden in this case, the Tax Commission finds that the amount shown due on the Notice of Deficiency Determination is true and correct.

[Redacted] The petitioner has not provided the Commission with a contrary result to the determination of his income [Redacted]. Therefore, the Commission must uphold the deficiency.

WHEREFORE, the Notice of Deficiency Determination dated January 2, 2008, is hereby APPROVED, 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>
2005	\$501	\$125	\$105	\$731

Interest is computed through July 17, 2009, and will continue to accrue at the rate set forth in Idaho Code section 63-3045(6) until paid.

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.
