

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
[Redacted],) DOCKET NO. 21616
)
) 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] (petitioner) proposing additional income tax, penalty, and interest for taxable years 2003, 2004, 2005, and 2006, in the total amount of \$18,494. A petition for redetermination was filed. The petitioner was informed of her 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 petitioner may have had an Idaho filing requirement for taxable years 2003 through 2006. The TDB initiated contact with the petitioner on February 9, 2008, requesting that the petitioner file an Idaho income tax return for taxable years 2003 through 2006 or, in the alternative, explain why the petitioner would not have an Idaho filing requirement.

Since the petitioner did not file the requested returns, the TDB issued the NODD on April 24, 2008. In the June 24, 2008, petition for redetermination, the petitioner requested additional time to file the requested returns. The Commission responded by requesting that the returns be filed by July 28, 2008. Since the returns were not received by the July 28 deadline, the petitioner’s file was forwarded to the Commission’s Policy and Legal department for resolution. On December 31, 2008, the petitioner was sent a letter informing her of her 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 2003 through 2006. Having presented no information in support of her argument, the petitioner has failed to meet her 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 2003 through 2006.

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 petitioner pay the following tax, penalty, and interest:

| <u>YEAR</u> | <u>TAX</u> | <u>PENALTY</u> | <u>INTEREST</u> | <u>TOTAL</u> |
|-------------|------------|----------------|-----------------|-----------------|
| 2003 | \$2,795 | \$699 | \$916 | \$4,410 |
| 2004 | 3,494 | 874 | 936 | 5,304 |
| 2005 | 3,796 | 949 | 787 | 5,532 |
| 2006 | 2,890 | 723 | 418 | <u>4,031</u> |
| | | | TOTAL DUE | <u>\$19,277</u> |

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 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.
