

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

In the Matter of the Protest of	)	DOCKET NO. 21751
	)	
[REDACTED],	)	DECISION
	)	
Petitioner.	)	
	)	

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On March 13, 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 years 2001, 2002, 2003, 2004, 2005, and 2006 in the total amount of \$25,627.

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 modifying the NOD.

The petitioner failed to file his 2001, 2002, 2003, 2004, 2005, and 2006 individual income tax returns. On January 30, 2008, the TDB sent a letter with a questionnaire to the petitioner notifying him of the missing returns. The petitioner did not respond to this letter. I[Redacted]. The Commission issued an NOD to the petitioner on March 13, 2008, [Redacted].

In the petitioner's protest letter dated March 14, 2008, he stated:

Enclosed, please find copies of my W-2's and 1099's for the period 2001-2006. I am currently setting up an accountant to assist with preparation of the returns.

On May 23, 2008, the TDB sent the petitioner a letter acknowledging that the TDB had reviewed the W-2 and 1099 information submitted by the petitioner for taxable years 2001, 2002, 2003, 2004, 2005, and 2006 and determined that the NOD dated March 13, 2008, should be cancelled for taxable year 2006 only. The TDB sent the petitioner a revised NOD, and if the

recalculated numbers were acceptable, he was requested to withdraw his protest, otherwise he would have to send in his actual returns for taxable years 2001 through 2005. The petitioner's 2006 individual income tax return will not be addressed any further in this decision. 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 March 6, 2009, the tax policy specialist (policy specialist) sent the petitioner a letter to inform him of the alternatives for redetermining a protested NOD. A follow-up letter was sent to the petitioner on April 24, 2009. The petitioner did not respond to either letter.

The petitioner has not provided the Commission with information to establish that the amounts asserted in the NOD, as adjusted, are incorrect. As a result, the Commission will uphold the NOD, as adjusted. A determination of the State Tax Commission is presumed to be correct. *Albertson's, Inc. v. State, Dept. of Revenue*, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). The burden is on the petitioner to show that the deficiency is erroneous. *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986).

[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 as modified.

WHEREFORE, the Notice of Deficiency Determination dated March 13, 2008, as MODIFIED, 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>
2001	\$123	\$31	\$56	\$ 210
2002	131	33	54	218
2003	30	10	10	50
2004	65	16	20	101
2005	320	80	74	<u>474</u>
			TOTAL DUE	<u>\$1,053</u>

Interest is computed through December 1, 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

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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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