

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 21259
[Redacted],	)	
	)	
Petitioner.	)	DECISION
_____	)	

On May 1, 2008, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer) proposing income tax, penalty, and interest for taxable years 2000 through 2004 and taxable year 2006 in the total amount of \$18,119.

The taxpayer protested the determination and subsequently submitted an Idaho individual income tax return for taxable year 2006. The return was accepted and the NODD was cancelled for that year. Taxable year 2006 will not be addressed further in this decision. No information was submitted for taxable years 2000 through 2004. The Commission, having reviewed the file, hereby issues its decision regarding taxable years 2000 through 2004. The taxpayer failed to file his 2005 individual income tax return. Because Commission records show the taxpayer met the state income tax filing requirements and had not filed his Idaho returns for the years in question, the Bureau attempted to contact him for clarification. The taxpayer did not respond.

[Redacted].

Idaho Code § 63-3045 (1)(a) states:

**63-3045. Notice of redetermination or deficiency -- Interest.** (1) (a) If, in the case of any taxpayer, the state tax commission determines that there is a deficiency in respect of the tax imposed by this title, the state tax commission shall, immediately upon discovery thereof, send notice of such deficiency to the taxpayer by registered or certified mail or by other commercial delivery service providing proof of delivery, whichever is the most cost efficient. The notice shall be sent to the taxpayer's last address known to the state tax commission. The notice of deficiency shall be accompanied by an explanation of the specific reason

for the determination and an explanation of the taxpayer's right to appeal. Within sixty-three (63) days after such notice is mailed, the taxpayer may, at his option, file a protest in writing with the state tax commission and obtain redetermination of the deficiency.

The Bureau prepared the missing Idaho returns on behalf of the taxpayer and sent him an NODD. The taxpayer appealed the NODD. The taxpayer requested additional time , with was granted by the Bureau, to complete returns. A subsequent extension of time was granted but when returns were not received, the file was transferred to the Legal/Tax Policy Division for administrative review.

The taxpayer responded by phone to a letter from the tax policy specialist that outlined his appeal rights. The taxpayer did not request a hearing. He instead asked for another extension of time, an additional four weeks, to complete the returns. The tax policy specialist allowed the additional time, but the returns were not filed. A final extension of time, until April 16, 2010, was given by the tax policy specialist. To date, the 2000 through 2004 income tax returns have not been received. The time has come for the Commission to decide this matter.

[Redacted]. The taxpayer's withholding of \$840, \$1,022, \$1,063, \$1,103 and \$1,106 for taxable years 2000 through 2004, respectively, was allowed to offset a portion of the Idaho income tax due. The penalty and interest additions were calculated in conformity with Idaho Code §§ 63-3045 and 63-3046.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Comm'n, 110 Idaho 572 (Ct. App. 1986). The burden is on the taxpayer to show that the tax deficiency is erroneous. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The taxpayer has provided nothing that would dissuade the Commission from accepting the Bureau's determination of Idaho income and Idaho income tax for taxable years 2000 through 2004.

WHEREFORE, the Notice of Deficiency Determination dated May 1, 2008, is hereby, APPROVED, AFFIRMED, and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2000	\$2,572	\$643	\$1,503	\$ 4,718
2001	2,517	629	1,278	4,424
2002	1,867	467	828	3,162
2003	2,455	614	958	4,027
2004	130	33	43	<u>206</u>
			TOTAL DUE	<u>\$16,537</u>

Interest is computed through October 1, 2010.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is enclosed.

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2010.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2010, 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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