

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 21767
[REDACTED]	)	
	)	DECISION
Petitioner.	)	
_____	)	

[Redacted] (petitioner) protested the Notice of Deficiency Determination issued by the staff of the Tax Discovery Bureau of the Idaho State Tax Commission dated January 23, 2009, asserting Idaho income tax, penalty, and interest for taxable year 2007 in the total amount of \$4,228.

The income on which the Tax Discovery Bureau asserted the income tax deficiency was taken from a W-2 form and 1099 Miscellaneous Income forms. The petitioner has not shown either that the income was not received or cited relevant authority indicating that the income was not subject to the Idaho income tax.

The petitioner provided only frivolous tax protester material asserting the Uniform Commercial Code and misapplying the certain sections of the Internal Revenue Code. Such “causes and beliefs” (arguments) have repeatedly been rejected by the courts. See Sego v. Commissioner, 114 T. C. 604 (2000); Nagy v. Commissioner, T. C. Memo 1996-24; Scott v. Dept. of Taxation, 2008 WL 4542978 (Vt.); United States v. Jagim, 978 F.2d 1032, 1036 (8th Cir. 1992).

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Commission, 110 Idaho 572, 574-75 n.2, 716 P.2d 1344, 1346-47 n.2 (Ct. App. 1986); Albertson’s Inc., v. State, Dept. of Revenue, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). The burden is on the taxpayer to show that the tax deficiency is erroneous. *Id.* Absent competent evidence to the contrary, the Notice of Deficiency Determination must be upheld on review. Accordingly, the Tax Commission upholds the Notice

of Deficiency Determination.

WHEREFORE, the Notice of Deficiency Determination dated January 23, 2009, 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>
2007	\$3,222	\$806	\$368	\$4,396

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 \_\_\_\_\_ 2010.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
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.  
  
\_\_\_\_\_