

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 22057
[Redacted])	
)	DECISION
Petitioner.)	
<hr style="border: 0.5px solid black;"/>		

On April 29, 2009, 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 2000 through 2007 in the total amount of \$11,586. The petitioner filed a timely petition for redetermination. The petitioner was informed of his appeal rights. The Commission, having reviewed the file, hereby issues its decision.

Based upon information available to the Commission, the TDB determined that the petitioner had an Idaho filing requirement for taxable years 2000 through 2007. The TDB initiated contact with the petitioner requesting that the petitioner file an Idaho income tax return for these years or, in the alternative, explain why the petitioner would not have an Idaho filing requirement.

Since the petitioner did not provide the Idaho returns as requested or provide an explanation for not having an Idaho filing requirement, the TDB issued the NODD. The TDB calculated the petitioner’s Idaho taxable income and Idaho tax liability as follows:

Table 1	2007	2006	2005	2004	2003	2002	2001	2000
Wages	\$14,547	\$22,736	\$29,235	\$26,994	\$23,668	\$31,272	\$40,951	\$28,310
1099-R	1,769	4,725	1,800		749	1,537		
1099-G						632		
Subtotal	\$16,316	\$27,461	\$31,035	\$26,994	\$24,417	\$33,441	\$40,951	\$28,310
Standard deduction	(5,350)	(5,150)	(5,000)	(4,850)	(4,750)	(4,700)	(4,550)	(4,400)
Personal Exemption	(3,400)	(3,300)	(3,200)	(3,100)	(3,050)	(3,000)	(2,900)	(2,800)
Idaho Taxable Income	<u>\$7,566</u>	<u>\$19,011</u>	<u>\$22,835</u>	<u>\$19,044</u>	<u>\$16,617</u>	<u>\$25,741</u>	<u>\$33,501</u>	<u>\$21,110</u>

Table 2	2007	2006	2005	2004	2003	2002	2001	2000
Idaho tax liability	\$352	\$1,200	\$1,490	\$1,215	\$1,039	\$1,733	\$2,346	\$1,452
Permanent building fund	10	10	10	10	10	10	10	10
Grocery credit	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(15)
Withholding	(66)	(76)	(115)	(140)	(283)	(824)	(1,240)	(575)
Net Tax Due	\$276	\$1,114	\$1,365	\$1,065	\$746	\$899	\$1,096	\$872

The petitioner filed a timely petition for redetermination. In the petition, the petitioner did not dispute that he had an Idaho filing requirement for these years; instead, he indicated that he would file his returns in order to claim a dependEnt not included in the TDB's calculations.

As of the date of this decision, the petitioner has not filed the requested returns nor provided any information that would resolve this case in the petitioner's favor for taxable years 2000 through 2007. It is the petitioner's 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 showing that the NODD prepared by the TDB for taxable years 2000 through 2007 is incorrect, the Commission upholds the TDB's determination for these years.

Interest was included in the NODD in accordance with Idaho Code section 63-3045 as was the Idaho Code section 63-3045(c)(1) failure to file an Idaho income tax return penalty. The penalty percentage is 5 percent per month with a maximum rate of 25 percent.

WHEREFORE, the Notice of Deficiency Determination dated April 29, 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	\$ 276	\$ 69	\$ 34	\$ 379
2006	1,114	279	216	1,609
2005	1,365	341	352	2,058
2004	1,065	266	340	1,671
2003	746	187	282	1,215
2002	899	225	388	1,512
2001	1,096	274	544	1,914
2000	872	218	498	<u>1,588</u>
			TOTAL DUE	<u>\$11,946</u>

Interest is calculated through June 30, 2010, 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 rights 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.
