

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 22092
[Redacted]	)	
	)	DECISION
Petitioner.	)	
_____	)	

On May 13, 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 2005, 2006, and 2007 in the total amount of \$2,029. The petitioner filed a timely petition for redetermination. On November 24, 2009, 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 2005, 2006, and 2007. The TDB initiated contact with the petitioner requesting that the petitioner file an Idaho income tax return 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, the TDB issued the NODD. 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 needed to contact his former employer and obtain copies of his W-2s. The petitioner believed that once he filed his Idaho return, the amount of tax due would be less than the estimated amount contained in the TDB's NODD.

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 2005, 2006, and 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 2005, 2006, and 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 well as 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 May 13, 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	\$762	\$191	\$94	\$1,047
2006	305	76	59	440
2005	406	102	104	612
			TOTAL DUE	<u><u>\$2,099</u></u>

Interest is calculated through June 25, 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 right to appeal this decision.

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.

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