

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 22909
[Redacted],	)	
	)	
Petitioner.	)	DECISION
_____	)	

On March 22, 2010, 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 2004 through 2007 in the total amount of \$4,863.

The taxpayer filed a timely appeal. She did not request a hearing. The Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

Commission records show the taxpayer was an Idaho resident who appears to meet the Idaho individual income tax filing requirements. The Bureau attempted to contact the taxpayer for an explanation of why her 2004 through 2007 Idaho returns had not been filed, but she did not respond to the inquiries.

[Redacted] The information was provided in accordance with Internal Revenue Code § 6103(d) and Idaho Code § 63-3077.

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 her an NODD. The NODD was based on information obtained from the IRS and records retained by the Commission.

On May 21, 2010, the taxpayer filed a timely protest to the Bureau's determination. The taxpayer stated she was unable to file returns due to the dissolution of her marriage and would now like the opportunity to file. She also stated the NODD was incorrect because it did not use the correct filing status, nor did it allow her dependent exemptions for her two children.

The Bureau acknowledged the protest on May 24, 2010, and gave the taxpayer a due date of June 24, 2010, in which to have the returns completed. A subsequent extension of time, until September 17, 2010, was also granted. When the returns were not received, the file was transferred to the Legal/Tax Policy Division for administrative review.

The taxpayer did not respond to a letter sent by the tax policy specialist advising her of her appeal rights. A follow-up letter was also sent with no response.

The NODD prepared by the Bureau was based on records available to the Commission and 1099-misc income reported to the IRS in the taxpayer's social security number. The interest and penalty added by the Bureau pursuant to Idaho Code §§ 63-3045 and 63-3046 was reviewed and found to be proper and in accordance with Idaho Code.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). The burden is on the taxpayer to show the deficiency is erroneous.

Having presented no information in support of her argument, the taxpayer has failed to meet her burden of proving error on the part of the deficiency determination. 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 2004 through 2007.

WHEREFORE, the Notice of Deficiency Determination dated March 22, 2010, 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>
2004	\$ 535	\$134	\$192	\$ 861
2005	1,460	365	437	2,262
2006	929	232	220	1,381
2007	363	91	61	<u>515</u>
			TOTAL DUE	<u>\$5,019</u>

Interest is calculated through May 30, 2011.

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 \_\_\_\_\_ 2011.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2011, 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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