

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 23241
[Redacted],)	
)	DECISION
Petitioner.)	
_____)	

On June 22, 2010, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (petitioner) proposing income tax, penalty, and interest for the taxable years 2005, 2006, and 2007 in the total amount of \$1,578.

A timely protest and petition for redetermination was filed by the petitioner. An informal hearing has not been requested by the petitioner. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NOD.

The petitioner failed to file his 2005, 2006, and 2007 individual income tax returns. On April 16, 2010, the TDB sent a letter to the petitioner notifying him of the missing returns. The petitioner did not respond to this letter. [Redacted]. The Commission issued an NOD to the petitioner on June 22, 2010, [Redacted].

In the petitioner’s protest letter dated on August 10, 2010, he stated in part:

The reason for this petition is to allow for more time to collect and submit the required documentation that you need to make a final decision.

As we discussed, some of the income included in your determination was made in another state and taxes were already taken out of that income, and state taxes were taken out for income earned in the State of Idaho that may not have been included in your figures.

Upon receipt of the information you are sending, I will gather and submit the documentation that is available that you require.

On August 10, 2010, the petitioner called and requested information on his income and forms for filing returns. This information was sent to the petitioner on August 10, 2010.

The TDB sent the petitioner a letter dated August 19, 2010, which stated that the TDB would retain the petitioner's file while they awaited the information the petitioner had yet to provide. The TDB requested the petitioner provide his 2005-2007 Idaho individual income tax returns with copies of his federal individual income tax returns, 1099s, and W2s by September 20, 2010. The TDB stated that if the petitioner was planning on claiming a credit for taxes paid to another state, he needed to include Idaho Form 39-R and the individual income tax return from the other state. The petitioner did not respond to this letter. If the petitioner's issues could not be resolved in the TDB, his file would be transferred to the Commission's Legal/Tax Policy Division for further review.

The TDB requested and received the petitioner's 2006 W-2 Wage and Tax Statements [Redacted]. The petitioner's W-2 for 2006 was used to modify the Commission's provisional return for that year. The petitioner was advised of the adjustment in a letter dated November 19, 2010, which included a revised NOD. The petitioner did not respond to this letter.

On March 23, 2011, the tax policy specialist (policy specialist) sent the petitioner a letter to inform him of the alternatives for redetermining a protested NOD. A follow-up letter was sent to the petitioner on May 20, 2011. The petitioner did not respond to either letter.

The petitioner has not provided the Commission with information to establish that the amounts asserted in the NOD, as adjusted, are incorrect. As a result, the Commission upholds the NOD, as adjusted. A determination of the State Tax Commission is presumed to be correct. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). The burden is on the petitioner to show that the deficiency is erroneous. Parsons v. Idaho State Tax

Commission, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986).

[Redacted] The petitioner has not provided the Commission with a contrary result to the determination of his income [Redacted]. Therefore, the Commission must uphold the deficiency as modified.

THEREFORE, the Notice of Deficiency Determination dated June 22, 2010, as MODIFIED, 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>
2005	\$163	\$41	\$51	\$255
2006	104	26	26	156
2006	309	77	56	<u>442</u>
			TOTAL DUE	<u>\$853</u>

Interest is computed through November 17, 2011, and will continue to accrue at the rate set forth in Idaho Code section 63-3045(6) until paid.

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 _____ 2011.

IDAHO STATE TAX COMMISSION

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.
