

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 23756
[Redacted],)	
)	
Petitioner.)	DECISION
_____)	

On December 3, 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 2000 through 2008 in the total amount of \$18,917.

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 2000 through 2008 Idaho returns had not been filed, but she did not respond to the inquiries.

The Bureau requested and received a transcript of the taxpayer's [Redacted] income records from [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 [Redacted] and records retained by the Commission.

On February 3, 2011, the Commission received a timely protest to the Bureau's determination. The taxpayer requested copies of income information, forms and instructions, and a little more time in which to complete and file the missing returns. She also stated the NODD was incorrect for taxable years 2000 through 2004 because deductions for dependent children were not reflected.

The Bureau acknowledged the protest on February 4, 2011, and gave the taxpayer an extended due date of March 7, 2011, to have the returns completed. A subsequent extension of time, until April 6, 2011, was also granted the taxpayer, but to date, no returns have been received. The taxpayer's 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. The Commission, believing the taxpayer has had an adequate amount of time to submit returns, decided the matter based upon the information available.

The NODD prepared by the Bureau was based on income information gleaned from the taxpayer's federal income records and the records retained by the Commission. Withholding was identified by the Bureau and was allowed to offset a portion of the Idaho income tax due. 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 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 2000 through 2008.

THEREFORE, the Notice of Deficiency Determination dated December 3, 2010, and directed to [Redacted] is AFFIRMED.

IT IS ORDERED that the taxpayer pay the following amount of tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2000	\$1,325	\$331	\$ 833	\$ 2,489
2001	3,253	813	1,794	5,860
2002	927	232	452	1,611
2003	346	87	150	583
2004	515	129	193	837
2005	911	228	286	1,425
2006	1,033	258	260	1,551
2007	1,488	372	270	2,130
2008	2,014	504	236	<u>2,754</u>
			TOTAL DUE	<u>\$19,240</u>

Interest is calculated through October 14, 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

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.