

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 23895
[Redacted],)
) DECISION
)
Petitioner.)
)
_____)

On August 25, 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 taxable years 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, and 2008 in the total amount of \$13,504.

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 affirming the NOD.

The petitioner failed to file her 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, and 2008 individual income tax returns. On May 20, 2010, the TDB sent a letter to the petitioner notifying her of the missing returns. The petitioner did not respond to this letter. I[Redacted]. The Commission issued an NOD to the petitioner on August 25, 2010, [Redacted].

In the petitioner’s protest letter received on October 25, 2010, she stated:

[Redacted]

The TDB sent the petitioner a letter dated November 10, 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 her 2000 through 2008 Idaho individual income tax returns along with the corresponding federal tax returns, W2s, 1099s, and other relevant

information by December 10, 2010. The petitioner did not respond to this letter. If the petitioner's issues could not be resolved in the TDB, her file would be transferred to the Commission's Legal/Tax Policy Division for further review.

On April 25, 2011, the tax policy specialist (policy specialist) sent the petitioner a letter to inform her of the alternatives for redetermining a protested NOD. A follow-up letter was sent to the petitioner on June 9, 2011. The petitioner did not respond to either letter.

It is well settled in Idaho that an NOD issued by the Idaho State Tax Commission is presumed to be correct. Albertson's Inc. v. State, Dept. of Revenue, 106 Idaho 810, 814 (1984); Parsons v. Idaho State Tax Commission, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986). The burden is on the petitioner to show that the tax deficiency is erroneous. *Id.* Since the petitioner has failed to meet the burden in this case, the Tax Commission finds that the amount shown due on the Notice of Deficiency Determination is true and correct.

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

THEREFORE, the Notice of Deficiency Determination dated August 25, 2010, 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>
2000	\$ 878	\$220	\$558	\$ 1,656
2001	882	221	492	1,595
2002	869	217	428	1,514
2003	976	244	431	1,651
2004	898	225	342	1,465
2005	1,002	251	321	1,574
2006	1,012	253	261	1,526
2007	944	236	176	1,356
2008	1,140	285	141	<u>1,566</u>
			TOTAL DUE	<u>\$13,903</u>

Interest is computed through December 9, 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.
