

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 23138
[Redacted],)	
)	
Petitioner.)	DECISION
_____)	

On May 11, 2010, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer) proposing tax, penalty, and interest for taxable years 2005 through 2008 in the total amount of \$1,727.

On July 13, 2010, a timely protest and petition for redetermination was filed by the taxpayer. An informal hearing has not been requested by the taxpayer. The Commission, having reviewed the file, hereby issues its decision based on the information in the file.

The taxpayer and his wife failed to file their 2005 through 2008 individual income tax returns. Because Commission records showed the taxpayers met the state income tax filing requirements and had not filed their Idaho income tax returns for 2005 through 2008, the Bureau attempted to contact them for clarification. The taxpayers did not respond.

[Redacted].

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 him an NODD. The taxpayer appealed the NODD. The taxpayer requested additional time to determine if the amount owed was correct and indicated that he would be filing his missing tax returns or accepting the assessment. To date, the taxpayer has failed to provide any additional information or any of the missing tax returns. The taxpayer did not respond to a letter from the tax policy specialist that outlined his appeal rights. A follow-up letter was also sent by the policy specialist, but the taxpayer has not responded.

The [Redacted] and his wife [Redacted]. The Commission issued an NODD to the taxpayer and his wife on May 11, 2010, [Redacted] and that found in Commission records.

According to the [Redacted], neither the taxpayer, nor his spouse, filed [Redacted] income tax returns for 2005 through 2008. If a husband and wife elect to file a joint return for [Redacted] purposes, they are required to file a joint return for state purposes. When the election to file a joint return wasn't made on the federal return, the Tax Commission must issue assessments using the filing status of Married, Filing Separate with income and deductions equally divided between spouses according to Idaho's community property laws.

The penalty and interest additions were calculated in conformity with Idaho Code §§ 63-3045 and 63-3046.

An NODD issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Comm'n, 110 Idaho 572 (Ct. App. 1986). The burden is on the taxpayer to show that the tax deficiency is erroneous. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The taxpayer has provided nothing that would dissuade the Tax Commission from accepting the Bureau's determination of Idaho income and Idaho income tax for taxable years 2005 through 2008.

THEREFORE, the NODD dated May 11, 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>
2005	\$232	\$ 58	\$ 77	\$ 367
2006	491	123	133	747
2007	285	71	56	412
2008	199	50	27	<u>276</u>
			TOTAL DUE:	<u>\$1,802</u>

Interest is calculated through March 27, 2012.

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 _____ 2012.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2012, 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.
