

In the NODD, the TDB informed the petitioner that the TDB had no information upon which to allow any business expenses for the taxable years and that the petitioner needs to file his Idaho income tax returns to claim any allowable business expenses. When calculating the petitioner's Idaho taxable income, the TDB included a deduction for the standard deduction and personal exemption. The TDB requested a response from the petitioner by July 28, 2011.

On August 9, 2011, since the petitioner did not respond to PIITD, the TDB issued the NODD on substantially the same basis as was provided to the petitioner in the PIITD. Interest was included in the NODD in accordance with Idaho Code § 63-3045. The Idaho Code § 63-3046(c) failure to file an Idaho income tax return penalty was asserted in the NODD.

The petitioner filed a timely petition for redetermination in October of 2011. In the petition, the petitioner stated:

My bussiness failed in December 2006 and sence then I have been trying to dig myself out of a hole without fileing bankrupcey. I presently have judgements against me. So I herby request that the tax commishion extend me some more time. So I can afford the proper help to file a correct tax statement.

Shortly after filing the petition, the petitioner called and talked with the TDB asking for additional time.

In April 2012, the TDB sent the petitioner a letter inquiring if the petitioner would like to withdraw his petition or proceed forward with the petition. The petitioner responded in May that he would like to proceed with the petition.

In July and again in September 2012, the petitioner was informed of his appeal rights and has not responded. As such, as of the date of this decision, the petitioner has not provided any information that would resolve this case in the petitioner's favor for the taxable years. It is the petitioner's burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State Dept. of Revenue, 106 Idaho 810, 814, (1984); Parsons v. Idaho State Tax Commission, 110

Idaho 572, 574 (Ct. App. 1986). Since the petitioner has not met this burden of proof showing that the NODD prepared by the TDB is incorrect, the Commission upholds the TDB's determination for the taxable years.

THEREFORE, the NODD dated August 9, 2011, and directed to petitioner, is 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>
2007	\$7,538	1,885	1,751	\$11,174
2006	3,093	773	935	4,801
			TOTAL DUE	<u>\$15,975</u>

Interest is calculated through January 31, 2013, and will continue to accrue at the rate set forth in Idaho Code § 63-3045(6)(c).

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.
