



On July 9, 2012, the Commission sent the Petitioner a letter that explained the methods available for redetermining an NODD. No response was made by the Petitioners. No Idaho income tax returns have been filed for years 2003 or 2005.

CONCLUSION

A Notice of Deficiency Determination issued by the Idaho State Tax 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. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The Petitioner failed to file his 2003 and 2005 Idaho individual income tax returns. Having presented no information in support of his position, the Petitioner failed to meet his burden of proving error on the part of the deficiency determination. Absent information to the contrary, the Commission accepts the Bureau's calculation of Idaho income tax, penalty, and interest for those years.

THEREFORE, the Notice of Deficiency Determination dated July 15, 2011, corrected on November 9, 2011, and directed to [Redacted] is hereby AFFIRMED.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
12/31/03	\$ 1,714	\$429	\$827	\$2,970
12/31/05	324	81	119	<u>524</u>
			TOTAL DUE	<u>\$3,494</u>

Interest is calculated through November 30, 2012, and will continue to accrue at the rate set forth in Idaho Code section 63-3045.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

As set forth in the enclosed explanation, the Petitioner must deposit with the Commission 20 percent of the total amount due in order to appeal this decision.

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.