

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 24451
[Redacted],)	
)	
Petitioner.)	DECISION
_____)	

A Notice of Deficiency Determination (NODD) was issued to [Redacted] (petitioner) seeking additional individual income tax, penalty, and interest in the amount of \$3,710 concerning taxable year ending December 31, 2007. A Tax Specialist (Auditor) from the Idaho State Tax Commission’s (Commission) Tax Discovery Bureau (TDB) issued the NODD.

The petitioner filed a timely petition for redetermination (petition). The petitioner was informed of his appeal rights. The petitioner did not request an informal hearing or provide any additional information subsequent to the issuance of the Commission’s hearing rights letter. The Commission, having reviewed the file, hereby issues its decision.

On May 9, 2011, the auditor sent a billing letter to the petitioner informing him that the Commission had adjusted the income he reported on his Idaho income tax return for 2007, and that he owed the Commission additional tax, penalty, and interest, totaling \$3,675.66, as a result of the adjustments. More specifically, as a result of information obtained from the [Redacted] ([Redacted]), the petitioner’s Idaho taxable income was increased to reflect additional wages of \$7,549, interest income of \$234, dividend income of \$1,433, and taxable pension income of \$30,605, for a total increase in the petitioner’s Idaho taxable income of \$39,821.

On May 13, 2011, the petitioner contacted the auditor and stated that he was working with a tax attorney to help him with the [Redacted] and he provided the auditor with different reasons as to why the additional income was not taxable.

On June 30, 2011, the auditor issued the NODD after checking the [Redacted] records, which did not reflect that the [Redacted] had made any additional adjustments. The petitioner filed a timely petition in which he indicated that his accountant should be filing the proper paperwork shortly. The petitioner provided the auditor with an Idaho Power of Attorney, which identified an individual in [Redacted], Idaho, as his tax representative in this tax matter.

The auditor acknowledged having received the petitioner's petition and notified the petitioner that the petitioner's protest would be retained within TDB. The auditor requested that, by October 21, 2011, the petitioner provide the Commission with an amended Idaho income tax return for taxable year 2007.

After having received no response from the petitioner or his appointed representative or the requested amended return for 2007, in September 2012, the file was transferred into the Commission's informal administrative appeals process and assigned to Tax Policy for resolution.

As of the date of this decision, the petitioner has not provided any additional information to show that the adjustments made by the TDB were in error. 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 Comm'n, 110 Idaho 572, 574 (Ct. App. 1986). Since the petitioner has not met this burden of proof, the Commission upholds the TDB's determination.

THEREFORE, the NODD dated June 30, 2011, and directed to the petitioner is hereby AFFIRMED by this decision.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL DUE</u>
2007	\$3,022	\$151	\$795	\$3,968

Interest is calculated through January 31, 2014, and will continue to accrue at the rate set forth in section 63-3045, Idaho Code.

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 _____ 2013.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2013, 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.
