

2005, 2006, and 2007. The Bureau prepared returns for Petitioner and sent him a Notice of Deficiency Determination.

Petitioner protested the Bureau's determination and asked for additional time to prepare and submit his income tax returns. The Bureau allowed Petitioner additional time, but like before, Petitioner failed to submit any income tax returns. Therefore, the Bureau referred the matter for administrative review.

The Tax Commission reviewed the matter and sent Petitioner a letter that discussed the methods available for redetermining a protested Notice of Deficiency Determination. The Tax Commission's letter was returned as being unable to forward. The Tax Commission used other addresses that were used during the audit process. All were returned as being unable to forward. Since Petitioner failed to maintain contact with the Tax Commission, the Tax Commission decided the matter based upon the information available.

LAW AND ANALYSIS

Idaho Code section 63-3030 states that all resident individuals are required to file a return of income if they meet the filing threshold stated in Internal Revenue Code section 6012(a)(1). Petitioner's income exceeded that amount each year, based upon reported sales, wages, and 1099 income.

Petitioner did not contest his requirement to file Idaho individual income tax returns. Petitioner disputed the amount of gross income as determined by the Bureau. Petitioner stated his employer incorrectly reported his retirement earnings twice. Petitioner stated he would provide income tax returns; however, as of this writing Petitioner has not provided any income tax returns for the years in question.

In Idaho, a State Tax Commission deficiency determination is presumed to be correct, and the burden is on the taxpayer to show that the deficiency is erroneous. Parsons v. Idaho State Tax Commission, 110 Idaho 572, 574-575 n.2, 716 P.2d 1344, 1346-1347 n.2 (Ct. App. 1986). Petitioner did not meet his burden. The Tax Commission reviewed the returns the Bureau prepared that determined the deficiency and found them to be a reasonable representation of Petitioner's Idaho taxable income based upon the information available.

CONCLUSION

Petitioner received income in excess of the filing requirement threshold; he was required to file Idaho individual income tax returns. And, since Petitioner did not provide anything contrary to the 2005, 2006, and 2007 returns the Bureau prepared, the Tax Commission upholds the Bureau's determination for those taxable years.

The Bureau added interest and penalty to Petitioner's tax deficiency. The Tax Commission reviewed those additions and found them appropriate and in accordance with Idaho Code sections 63-3045 and 63-3046, respectively.

THEREFORE, the Notice of Deficiency Determination dated September 29, 2011, and directed to [Redacted] is AFFIRMED.

IT IS ORDERED that Petitioner pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2005	\$1,698	\$425	\$571	\$2,694
2006	1,479	370	404	2,253
2007	475	119	97	<u>691</u>
			TOTAL DUE	<u>\$5,638</u>

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.
