

The Bureau reviewed Petitioner's explanation and documentation for taxable year 2007. The Bureau acknowledged Petitioner's protest and agreed that Petitioner did not need to file an Idaho income tax return for taxable year 2007. The Bureau cancelled the Notice of Deficiency Determination for taxable year 2007, and allowed Petitioner additional time to submit his returns for 2005 and 2009. But when it was evident Petitioner was not going to submit his returns in a timely manner, 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. Petitioner did not respond to either the hearing rights letter, or the follow-up letter the Tax Commission sent. Seeing that Petitioner has had more than adequate time to submit his tax returns, 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 in both 2005 and 2009, based upon reported wages and 1099 income.

Other than for taxable year 2007, Petitioner did not contest his requirement to file Idaho individual income tax returns. Furthermore, Petitioner did not state what he disagreed with regarding the returns the Bureau prepared for taxable years 2005 and 2009; he only stated he wanted to get an accurate amount for what he might owe for those years.

CONCLUSION

Petitioner received income in excess of the filing requirement threshold for taxable years 2005, 2007, and 2009. Petitioner was required to file Idaho individual income tax returns based

on that information. Petitioner provided additional information regarding his 2007 taxable year for which the Bureau agreed an Idaho income tax return was not required. The Tax Commission agrees with the Bureau's assessment. Petitioner implied he would submit returns for 2005 and 2009 to accurately reflect his Idaho tax; however, no returns were provided.

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 met this burden only with regard to taxable year 2007. Petitioner did not meet his burden for taxable years 2005 and 2009.

The Tax Commission reviewed the returns the Bureau prepared for Petitioner for taxable years 2005 and 2009. The Tax Commission found the Bureau's returns to be an acceptable representation of Petitioner's Idaho taxable income for those years. Therefore, the Tax Commission upholds the Bureau's determination of Petitioner's Idaho taxable income for taxable years 2005 and 2009.

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 November 16, 2011, and directed to [Redacted] is AFFIRMED AS MODIFIED.

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	\$ 177	\$ 44	\$ 69	\$ 290
2007	0	0	0	0
2009	448	112	64	<u>624</u>
			TOTAL DUE	<u>\$ 914</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.
