

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 25233
[Redacted],	)	
	)	
Petitioner.	)	DECISION
_____	)	

The Idaho State Tax Commission’s (Commission) Tax Discovery Bureau (TDB) issued a Notice of Deficiency Determination (NODD) to [Redacted] (petitioner) proposing additional income tax, penalty, and interest for taxable years 2005, 2006, 2008, and 2009 in the total amount of \$9,551. The petitioner filed a timely protest and 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.

Based upon information available to the Commission, the TDB determined that the petitioner had an Idaho filing requirement for taxable years 2005, 2006, 2008, and 2009. The TDB attempted to initiate contact with the petitioner in late 2011, requesting that petitioner file Idaho income tax returns for taxable years 2005, 2006, 2008, and 2009. Since the petitioner did not respond, the TDB issued a NODD which was returned to the Commission by the U.S. Postal Service with a notation that read “Return to sender not deliverable as addressed unable to forward.” The TDB reissued the NODD on November 16, 2011, mailing the reissued NODD to the petitioner at an address in a different city.

The TDB’s calculation of the petitioner’s Idaho taxable income was based mainly upon information that the TDB had acquired from Commission records as shown in Exhibit A,

attached to and made part of this decision. In addition to the amount of Idaho income tax sought by the TDB, the TDB allowed the section 63-3024A, Idaho Code, grocery credit and is seeking additional interest and penalty. The interest asserted in the NODD was asserted in accordance with section 63-3045(6), Idaho Code. Penalty asserted in the NODD was asserted for failure to file an Idaho income tax return in accordance with section 63-3046(c), Idaho Code.

In the TDB's calculation of the petitioner's Idaho taxable income, the TDB treated the petitioner as single for the taxable year's at-issue, allowing one personal exemption and the standard deduction amount for a single taxpayer.

In January 2012, the petitioner filed a timely petition for redetermination (petition). The petitioner does not dispute that he has an Idaho filing requirement for taxable years at-issue; instead, he simply notified the TDB that he would be filing all back taxes with the help of a certified public accountant.

In response to the petitioner's petition, the TDB notified the petitioner that the TDB intended to conduct the redetermination unless the issues required the need to seek legal interpretation. After unsuccessful attempts in February and June 2012 to secure the requested returns from the petitioner, the petitioner's petition was referred to tax policy for administrative review. The petitioner was subsequently informed of his appeals right by Policy.

The petitioner has not, as of the date of this decision, provided Policy with any additional information, filed the returns at issue, or requested an informal hearing. 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 November 16, 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</u>
2005	\$285	71	111	467
2006	1,345	336	440	2,121
2008	3,147	787	608	4,542
2009	2,059	515	294	<u>2,868</u>
			Total Due	<u>\$9,998</u>

Interest is calculated through November 30, 2013, 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.

[Redacted]

**EXHIBIT A**

<u>Description</u>	<u>Source</u>	<u>2005</u>	<u>2006</u>	<u>2008</u>	<u>2009</u>
[Redacted]	W-2	\$67	\$72	\$0	\$0

[Redacted]	W-2	200	29,480		
[Redacted]	W-2			30,306	12,758
[Redacted]	W-2			0	438
[Redacted]	W-2			21,334	6,097
[Redacted]	W-2				7,480
[Redacted]	W-2	13,718			
[Redacted]	W-2	583			
[Redacted]	W-2	514			
Unemployment	1099-G			2,028	13,640
	Subtotal			<hr/>	<hr/>
		15,082	29,552	53,668	40,413
Standard deduction		-5,000	-5,150	-5,450	-5,700
Personal exemption		-3,200	-3,300	-3,500	-3,650
		<hr/>	<hr/>	<hr/>	<hr/>
Federal taxable income as calculated by TDB		6,882	21,102	44,718	31,063
Adjustments in arriving at Idaho taxable income:					
Idaho taxable income per NODD				<hr/> <hr/>	<hr/> <hr/>
		\$6,882	\$21,102	\$44,718	\$31,063
Idaho tax liability		\$315	\$1,355	\$3,167	\$2,089
Withholdings	W-2	-20	0	0	0
Permanent Building Fund tax		10	10	10	10
Grocery credit		-20	-20	-30	-40
		<hr/>	<hr/>	<hr/>	<hr/>
Amount of tax due per NODD (as modified)		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		\$285	\$1,345	\$3,147	\$2,059