

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 25408
[Redacted],	)	
	)	
Petitioner.	)	DECISION
_____	)	

On December 1, 2011, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer) proposing income tax, penalty, and interest for taxable years 2005 through 2009 in the total amount of \$14,585.

The taxpayer protested the determination and on March 19, 2012, submitted an Idaho Individual income tax return for taxable year 2005. The return was accepted as filed and the NODD was cancelled for that year. On July 12, 2012, the taxpayer's 2006 through 2008 Idaho income tax returns were received by the Commission. These returns were also accepted as filed and the NODD cancelled for those years. Taxable years 2005 through 2008 will not be addressed further in this decision. No information was submitted for taxable year 2009. The Commission, having reviewed the file, hereby issues its decision regarding taxable year 2009.

The taxpayer failed to file his 2009 Idaho individual income tax return. Because Commission records showed the taxpayer met the state income tax filing requirements and had not filed his Idaho return for taxable year 2009, the Bureau attempted to contact him for clarification. The taxpayer did not respond.

The Bureau requested and received a transcript of the taxpayer's [Redacted] income records from the [Redacted]. The information was provided in accordance with Internal Revenue Code § 6103(d) and Idaho Code § 63-3077.

Idaho Code § 63-3045 (1)(a) states:

**63-3045. Notice of redetermination or deficiency -- Interest.** (1) (a) If, in the case of any taxpayer, the state tax commission determines that there is a deficiency in respect of the tax imposed by this title, the state tax commission shall, immediately upon discovery thereof, send notice of such deficiency to the taxpayer by registered or certified mail or by other commercial delivery service providing proof of delivery, whichever is the most cost efficient. The notice shall be sent to the taxpayer's last address known to the state tax commission. The notice of deficiency shall be accompanied by an explanation of the specific reason for the determination and an explanation of the taxpayer's right to appeal. Within sixty-three (63) days after such notice is mailed, the taxpayer may, at his option, file a protest in writing with the state tax commission and obtain redetermination of the deficiency.

The Bureau prepared the missing Idaho return on behalf of the taxpayer and sent him an NODD. The taxpayer appealed the NODD. The taxpayer requested additional time to complete the return, which was granted by the Bureau. When the return was not received, the file was transferred to the Legal/Tax Policy Division for administrative review.

The taxpayer did not respond to a letter from the Tax Policy Specialist that outlined his appeal rights. The taxpayer did not request a hearing and did not provide any additional documentation for the Commission's consideration. To date, the taxpayer's 2009 Idaho income tax return has not been received. The time has come for the Commission to decide this matter.

The information obtained from [Redacted] along with Commission records show the taxpayer had income in excess of the filing requirement. The Commission issued an NODD to the taxpayer on December 1, 2011, based on the income information obtained [Redacted] and that found in Commission records.

The Idaho individual income tax return the Bureau prepared on behalf of the taxpayer was based on income information gleaned from the taxpayer's [Redacted] income records and the records retained by the Commission. No withholding could be identified for taxable year

2009. The penalty and interest additions were calculated in conformity with Idaho Code §§ 63-3045 and 63-3046.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Comm'n, 110 Idaho 572 (Ct. App. 1986). The burden is on the taxpayer to show that the tax deficiency is erroneous. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The taxpayer has provided nothing that would dissuade the Commission from accepting the Bureau's determination of Idaho income and Idaho income tax for taxable year 2009.

THEREFORE, the Notice of Deficiency Determination dated December 1, 2011, and directed to [Redacted], is hereby MODIFIED, APPROVED, and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2009	\$637	\$159	\$82	\$878

Interest is computed through June 14, 2013.

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

An explanation of the taxpayer's right to appeal this decision is enclosed.

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2013.

IDAHO STATE TAX COMMISSION

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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.

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