

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
[Redacted],) DOCKET NO. 25473
)
)
Petitioners.) DECISION
)
_____)

BACKGROUND

On July 26, 2012, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted](Petitioners) proposing income tax, penalty, and interest for taxable year 2004 in the total amount of \$1,098. On September 27, 2012, the Petitioners filed a timely protest. The Petitioners requested an extension of time to complete their return. No return has been received to date. The file was transferred to Tax Policy on December 13, 2012, for resolution. The Commission sent letters outlining options for resolution on February 6, 2013, and March 20, 2013. The Petitioners made no response.

ISSUES

1. Whether the NODD, based on information received from the Petitioners’ employer and the [Redacted] and issued by the Bureau is correct.

DISCUSSION

This is a non-filer case. The Petitioners did not submit Idaho individual income tax returns for taxable year 2004. The Commission received wage information filed by one of the Petitioners’ employers. The Bureau sent the Petitioners several letters, throughout 2012, notifying them of the missing returns. When no response was received to the initial letter, the Bureau obtained information from the [Redacted]. The Bureau requested and received a transcript of the

Petitioners' [Redacted] income records from [Redacted] [Redacted]. The Petitioners were sent a letter, on June 11, 2012, warning of a deficiency assessment. On July 26, 2012, the Bureau issued an NODD based on information obtained from [Redacted]

On February 6, 2013, the Commission sent letters that explained the methods available for redetermining an NODD. The Petitioner did not respond. A second letter was sent on March 6, 2013, instructing the Petitioners to respond no later than April 15, 2013. No response was made by the Petitioners.

LAW AND ANALYSIS

Idaho Code § 63-3030(2) says: “Any nonresident individual having for the current taxable year a gross income from Idaho sources in excess of two thousand five hundred dollars (\$2,500), or any part-year resident individual having for the current taxable year a gross income from all sources while domiciled in or residing in Idaho, and from Idaho sources while not domiciled in and not residing in Idaho, which in total are in excess of two thousand five hundred dollars (\$2,500)...”

The wage information filed with the Commission indicated that the Petitioners had gross income from an Idaho source in the taxable year covered by the NODD. Therefore they were required to file an Idaho income tax return for that year.

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

Having presented no information in support of their position, the Petitioners have failed to meet their burden of proving error on the part of the deficiency determination. Absent information to the contrary, the Commission accepts the Bureau's calculation of Idaho income tax, penalty, and interest for those years.

CONCLUSION

THEREFORE, the Notice of Deficiency Determination dated July 26, 2012, and directed to [Redacted] [Redacted] is hereby AFFIRMED.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
12/31/04	\$ 660	165	285	<u>1,110</u>
			TOTAL DUE	<u>\$ 1,110</u>

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

An explanation of the Petitioners' 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]

[Redacted]
