

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 25743
[Redacted],	)	
	)	
Petitioner.	)	DECISION
_____	)	

[Redacted] (taxpayer) protests the Notice of Deficiency Determination (NODD) issued by the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) dated September 27, 2012, asserting liabilities for Idaho income tax, penalty, and interest in the total amount of \$554 for taxable year 2008.

The taxpayer failed to file an Idaho income tax return for taxable year 2008. The Bureau contacted the taxpayer to try to get him to file the return. This did not result in the taxpayer filing the requested return. Therefore, the Bureau obtained information from the [Redacted] regarding the taxpayer's income, and asserted the liabilities shown in the NODD mentioned above.

The taxpayer contends that the liability for taxable year 2008 is incorrect, since most of the income in question was earned in [Redacted]. The taxpayer failed to provide information sufficient to determine whether he was a resident of [Redacted] for the year in question. Idaho Code § 63-3022 states that a resident is taxed on all income regardless of source. Since the taxpayer has failed to establish that he was other than a resident, the Commission finds that he should be taxed as a resident of Idaho.

Idaho Code § 63-3029 provided for a credit for taxes paid another state. That section also provides that "[t]o substantiate the credit allowed under this section, the state tax commission may require a copy of any receipt showing payment of income taxes to another state or a copy of any return or returns filed with such other state or territory, or both." The Bureau requested that the

taxpayer provide a copy of the income tax return he filed in [Redacted]. The taxpayer did not provide this. However, in an effort to be fair and equitable to the taxpayer if he did in fact pay taxes on income earned in [Redacted], the Commission requested a copy of the 2008 return from [Redacted] through an exchange agreement between the states.

The state of [Redacted] responded to the Commission's inquiry stating that they had searched their records, but could not locate a [Redacted] individual income tax return for the taxpayer for taxable year 2008. Without adequate substantiation, the Commission is unable to allow a credit for taxes paid to the state of [Redacted].

THEREFORE, the Notice of Deficiency Determination dated September 27, 2012, and directed to [Redacted] is hereby AFFIRMED and MADE FINAL.

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>
2008	\$392	\$98	\$76	\$566

Interest is calculated through November 29, 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

\_\_\_\_\_  
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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