

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

In the Matter of the Protest of )  
[Redacted], ) DOCKET NO. 25027  
 )  
 )  
Petitioner. ) DECISION  
 )  
\_\_\_\_\_ )

On April 10, 2012, the Income Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer), proposing additional tax, penalty, and interest in the amount of \$6,243 for taxable years 2008 through 2010.

The taxpayer filed a timely protest and petition for redetermination. She did not request a hearing and has provided no additional information for the Commission’s consideration. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision.

The Bureau received information from a third party that indicated the taxpayer may have earned income that was not shown on her income tax returns for taxable years 2009 and 2010. In reviewing these returns, the Bureau looked for, but could not locate in Commission records, a 2008 Idaho individual income tax return for the taxpayer. The Bureau sent the taxpayer a letter requesting information regarding the absence of the 2008 return, and an explanation of the wage income that appeared to be unreported. The taxpayer responded to the inquiry concerning the unreported income stating that the documentation provided to the Bureau was in error. The Bureau requested additional information from the taxpayer to support her claim, but the taxpayer did not respond and did not maintain contact with the Bureau. An NODD was issued, which prompted a phone call from the taxpayer, and a subsequent protest was received by fax. Several attempts were made to locate the taxpayer and resolve the matter, but to no avail. The file was

transferred to the Legal/Tax Policy Division for administrative review and continuation of the appeals process.

In the taxpayer's letter of protest, she simply stated the income information for which the NODD was based is not accurate; she in no way earned the amount of income shown for taxable years 2008 through 2010.

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). Having presented no information in support of her argument, the taxpayer has failed to meet her burden of proving error on the part of the deficiency determination. 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 years 2008 through 2010. The penalty and interest additions were calculated in conformity with Idaho Code §§ 63-3045 and 63-3046.

THEREFORE, the Notice of Deficiency Determination dated April 10, 2012, is APPROVED and MADE FINAL.

IT IS ORDERED and this DOES ORDER, that the taxpayer pay the following amount of tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2008	\$1,170	\$293	\$258	\$1,721
2009	2,519	126	430	3,075
2010	1,571	79	194	<u>1,844</u>
			TOTAL DUE	<u>\$6,640</u>

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 \_\_\_\_\_ 2014.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2014, 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.