

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
[Redacted],) DOCKET NO. 25932
Petitioner.) DECISION
_____)

BACKGROUND

On December 14, 2012, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (Petitioner) proposing income tax, penalty, and interest for taxable years 2002 through 2009, in the total amount of \$16,878. On February 12, 2013, the Petitioner filed a timely protest. On September 12, 2013, the file was transferred to the Legal/Tax Policy Division for resolution.

ISSUES

Whether the calculation of the Petitioner’s income tax liability by the TDB for taxable years 2002 through 2009, is correct.

DISCUSSION

The Petitioner did not submit Idaho individual income tax returns for taxable years 2002 through 2009. The Bureau sent the Petitioner a letter, dated February 21, 2012, notifying him of the missing returns and warning of an NODD being issued. When no response was received to the initial letter, the Bureau obtained information from the [Redacted]. The information was provided in accordance with Internal Revenue Code § 6103(d) and Idaho Code § 63-3077.

On December 14, 2012, the Bureau issued an NODD based on information obtained from the [Redacted] and other information available to the Commission, for taxable years 2002 through 2009. There was no evidence of tax liability for any other years discovered.

On October 15, 2013, the Commission sent the Petitioner a letter that explained the methods available for redetermining an NODD. The Petitioner did not respond. A second letter was sent on March 11, 2014, instructing him to respond no later than March 31, 2014. No response has been made by the Petitioner. To date, no Idaho income tax returns have been filed for years 2002 through 2009.

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 his position, the Petitioner did not meet his burden of proving error on the part of the deficiency determination. Absent information to the contrary, the Commission accepts Audit's calculation of Idaho income tax, penalty, and interest for taxable years 2002 through 2009.

THEREFORE, the NODD dated December 14, 2012, and directed to [Redacted] is hereby AFFIRMED.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
12/31/02	\$ 717	\$179	\$416	\$ 1,312
12/31/03	1,198	300	631	2,129
12/31/04	1,091	273	510	1,874
12/31/05	1,032	258	419	1,709
12/31/06	1,564	391	537	2,394
12/31/07	1,730	433	473	2,636
12/31/08	1,751	438	366	2,555
12/31/09	1,845	461	295	<u>2,601</u>
			TOTAL	<u>\$17,210</u>

Interest is calculated through April 30, 2014, and will continue to accrue at the rate set forth in Idaho Code section 63-3045.

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 _____ 2014.

IDAHO STATE TAX COMMISSION

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.
