

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

In the Matter of the Protest of )  
 ) DOCKET NO. 26050  
[Redacted], )  
 )  
 )  
Petitioner. ) DECISION  
 )  
\_\_\_\_\_ )

BACKGROUND

On March 19, 2013, 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 2006, 2007, 2009, 2010, and 2011, in the total amount of \$12,638. On April 15, 2013, the Petitioner filed a 2009 joint Idaho income tax return with his spouse. On April 18, 2013, the Petitioner filed a timely protest to the NODD. A letter was sent to modify the NODD by removing the 2009 year on April 22, 2013. The balance due remaining for income tax, penalty, and interest for taxable years 2006, 2007, 2010, and 2011, was \$12,116. On November 7, 2013, the file was transferred to the Legal/Tax Policy Division for resolution. On December 11, 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 13, 2014, instructing him to respond no later than April 15, 2014. No response was made by the Petitioner. The Commission now makes this decision based on a review of the file and the information available.

ISSUE

The only issue is whether the TDB correctly calculated the Idaho individual income tax for the taxable years that the Petitioner did not file returns.

## DISCUSSION

The Petitioner did not submit Idaho individual income tax returns for taxable years 2006, 2007, 2009, 2010, and 2011. The Bureau sent the Petitioner a letter, dated November 28, 2011, notifying him 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 Petitioner's [Redacted] income records from the [Redacted]. The information was provided in accordance with Internal Revenue Code § 6103(d) and Idaho Code § 63-3077. No evidence was obtained that the Petitioner had income for taxable year 2008. The Petitioner was sent a letter, on February 15, 2012, warning of a deficiency assessment.

On March 19, 2013, the Bureau issued an NODD, based on information obtained from the [Redacted], for taxable years 2006, 2007, 2009, 2010, and 2011. Since no Idaho income tax return has been filed for year 2008, the Commission does not know if the Petitioner was married during 2008 or remained married after 2009. The NODD was calculated using single with no dependents as the filing status for the missing returns. Late filing penalties were added in accordance with Idaho Code § 63-3042. The NODD was modified to remove the 2009 portion of the deficiency. No Idaho income tax returns have been filed for years 2006, 2007, 2010, and 2011 as of this date.

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 the TDB's calculation of Idaho income tax, penalty, and interest for those years.

THEREFORE, the NODD dated March 19, 2013, corrected on June 28, 2013, and directed to [Redacted] is hereby AFFIRMED.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
12/31/06	\$ 880	\$ 220	\$ 302	\$ 1,402
12/31/07	5,871	1,468	1,605	8,944
12/31/08	737	184	83	1,004
12/31/09	777	194	55	<u>1,026</u>
			TOTAL	<u>\$12,376</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.  
  
\_\_\_\_\_