

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
[Redacted],) DOCKET NO. 0-348-663-808
Petitioner.)
DECISION
_____)

On August 19, 2014, the Tax Discovery Bureau (Bureau) 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 2007, 2008, and 2012 in the total amount of \$5,225.

Petitioner filed a timely protest. She did not request an informal conference and has not provided any additional information for consideration. Therefore, the Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

A letter was sent to petitioner advising her of her missing returns and asking her for an explanation since the Bureau could not find any record of petitioner’s 2007 through 2008 and 2012 Idaho individual income tax returns. Petitioner did not respond. The Bureau requested, and received, a transcript of petitioner’s [Redacted] income tax records from the [Redacted]. The information was provided in accordance with Internal Revenue Code § 6103(d) and Idaho Code § 63-3077.

Because petitioner did not file state income tax returns, the Bureau prepared provisional returns and issued an NODD. On October 8, 2014, the Bureau received a letter of protest from petitioner along with additional information. The petitioner stated she did not believe she needed to file Idaho state income tax returns because she worked in [Redacted] and was not in her Idaho home seven days a week. The Bureau reviewed the additional information provided by the

petitioner and sent her a letter acknowledging her protest and restating their determination that Idaho income tax returns for the aforementioned years were required.

When the returns did not arrive and the petitioner did not withdraw her protest, the Bureau forwarded the file to the Legal/Tax Policy Division for continuation of the appeals process.

The Tax Policy Specialist sent petitioner a letter that explained her alternatives for redetermining the NODD. Petitioner did not respond. Therefore, the Commission, believing petitioner has had an adequate amount of time to file her missing Idaho individual income tax returns, decides this matter based upon the information presently contained in the file.

The information obtained by the Bureau from [Redacted] showed that petitioner had income in excess of the filing requirement. As for whether or not the petitioner was an Idaho resident, the Bureau assessed the petitioner as an Idaho resident based on numerous factors. According to the petitioner, she sold her home in [Redacted] and moved to Idaho on September 1, 2006. The petitioner stated she would stay with her brother in [Redacted] during the week and return to [Redacted] on the weekends to be with her daughter and to take care of her ailing father. The petitioner's [Redacted] income tax return showed an Idaho address and a filing status of Head of Household, which the petitioner stated was because she paid more than half of the cost of maintaining the home in [Redacted]. The petitioner was gifted this home in 2011 and began claiming the home owners exemption. The petitioner may have worked and resided in [Redacted] for some time, but when she sold her [Redacted] home and moved with her daughter to Idaho, Idaho became her state of residence. Therefore, the Commission issued an NODD to petitioner, as an Idaho resident, based upon the information received from [Redacted] and those records maintained by the Commission. The Commission used a filing status of head of

household, with one dependent for taxable years 2007 and 2008 and two dependents in taxable year 2012. No Idaho withholding was identified for any of the years shown on the NODD. The penalty and interest additions were calculated in conformity with Idaho Code § 63-3045 and § 63-3046.

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). Petitioners have the burden of proving error on part of the deficiency determination by presenting information to support their argument. See Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

Petitioner has provided nothing that would dissuade the Commission from accepting the Bureau's determination of Idaho income and Idaho income tax for taxable years 2007, 2008, and 2012.

THEREFORE, the Notice of Deficiency Determination dated August 19, 2014, and directed to [Redacted], is hereby, APPROVED and MADE FINAL.

IT IS ORDERED that petitioner pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2007	\$1,265	\$316	\$430	\$2,011
2008	1,403	351	384	2,138
2012	921	230	95	<u>1,246</u>
			TOTAL DUE	<u>\$5,395</u>

Interest is computed through January 15, 2106.

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 _____ 2015.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2015, 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.
