

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
[Redacted],) DOCKET NO. 1-137-881-088
Petitioner.)
DECISION
_____)

On July 17, 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 2008 through 2012 in the total amount of \$10,202.

Petitioner filed a timely protest. He 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 him of his missing returns and asking him for an explanation because the Bureau could not find any record of petitioner’s 2008 through 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 [Redacted]. The information was provided in accordance with Internal Revenue Code § 63-6103(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 September 18, 2014, the Bureau received a letter of protest from petitioner. Petitioner stated he disputed the income amounts shown on the Notice as his records show different. Petitioner requested additional time to review his tax records with a tax professional, and to file the missing returns. The Bureau acknowledged petitioner’s protest and

allowed him an extension of time to prepare and submit the returns. When the returns did not arrive after the extension of time expired, 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 his right to appeal. Petitioner did not respond. Therefore, the Commission, believing petitioner has had an adequate amount of time to file his aforementioned missing Idaho individual income tax returns, decides this matter based upon the information presently contained in the file.

The Idaho resident individual income tax returns the Bureau prepared on behalf of the petitioner were based upon the income information gleaned from the petitioner's [Redacted] income records and the records retained by the Tax Commission. The Bureau used a filing status of single, with no dependents. Idaho withholding was identified in each year shown on the NODD, with the exception of taxable year 2011, and allowed to offset a portion of the Idaho income tax due. The interest and penalty added by the Bureau pursuant to Idaho Code §§ 63-3045 and 63-3046 was reviewed and found to be proper and in accordance with Idaho Code.

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 2008 through 2012.

THEREFORE, the Notice of Deficiency Determination dated July 17, 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>
2008	\$1,126	\$282	\$306	\$ 1,714
2009	696	174	167	1,037
2010	2,082	521	381	2,984
2011	2,726	682	382	3,790
2012	798	200	87	<u>1,085</u>
			TOTAL DUE	<u>\$10,610</u>

Interest is computed through January 30, 2016.

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.
