

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

In the Matter of the Protest of )  
 ) DOCKET NO. 39059  
[Redacted], )  
 )  
 )  
Petitioner. ) DECISION  
 )  
\_\_\_\_\_ )

BACKGROUND

On January 31, 2011, 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, and 2008, in the total amount of \$24,576. On March 4, 2011, the Petitioner filed a timely protest. On October 2, 2014, the file was transferred to the Legal/Tax Policy Division for resolution. On December 30, 2014, the Commission sent the Petitioner a letter that explained the methods available for redetermining an NODD. The Petitioner did not respond to a letter from the Tax Policy Specialist that outlined his appeal rights. The Commission now makes this decision with the information available in the file.

ISSUE

Whether the Petitioner’s Idaho income tax liability calculated by TDB for taxable years 2006, 2007, and 2008, was correct.

DISCUSSION

TDB obtained information from the [Redacted]. TDB requested, and received, information regarding the taxpayer’s [Redacted] income records from [Redacted]. [Redacted]. The Petitioner was sent a letter on November 2, 2010, warning of a deficiency assessment. The Petitioner has not provided any information that indicates there is any change in the tax liability

calculation. The Petitioner has not filed any Idaho income tax returns for taxable years 2006 through 2008.

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).

The Petitioner did not file his 2006 through 2008 Idaho individual income tax returns. Having presented no information in support of their position, the Petitioner did not meet their burden of proving error on the part of the deficiency determination. Absent information to the contrary, the Commission accepts TDB's calculation of Idaho income tax, penalty, and interest for those years.

THEREFORE, the NODD dated January 31, 2011, 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	\$8,062	\$2,016	\$3,242	\$13,320
12/31/07	8,230	2,058	2,742	13,030
12/31/08	767	192	203	<u>1,162</u>
				<u>\$27,512</u>

Interest is calculated through October 30, 2015, 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 \_\_\_\_\_ 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.  
  
\_\_\_\_\_