

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 39196
[Redacted],)	
)	
Petitioner.)	DECISION
_____)	

On April 3, 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 2005 2006, and 2008 through 2011 in the total amount of \$13,629.

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 2005, 2006, and 2008 through 2011 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 [Redacted] and Idaho Code § 63-3077.

Because Petitioner did not file state income tax returns, the Bureau prepared provisional returns and issued an NODD. On May 30, 2014, the Bureau received a letter of protest from Petitioner. Petitioner acknowledged he needed to file returns. However, he indicated that he was incarcerated and was not able to address the matter at that time and he requested additional time in order to tend to the notice upon his release from prison. Petitioner admitted that once he was

released, he wanted to meet with his accountant and fix this problem. 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 2005, 2006, and 2008 through 2011 Idaho individual income tax returns, decides this matter based upon the information presently contained in the file.

The information obtained by the Bureau from the [Redacted] showed that Petitioner had income in excess of the filing requirement. Therefore, the Commission issued an NODD to Petitioner based upon the information received from the [Redacted]. The Commission used a filing status of single, with no dependents. Furthermore, 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 2005, 2006, and 2008 through 2011. THEREFORE, the Notice of Deficiency Determination dated April 3, 2014, 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>
2005	\$3,979	\$995	\$1,844.56	\$ 6,818.56
2006	819	205	329.22	1,353.22
2008	593	148	150.39	891.39
2009	2,238	582	484.89	3,304.89
2010	678	170	110.24	958.24
2011	471	118	59.50	648.50
			TOTAL DUE	<u>\$13,974.80</u>

Interest is computed through September 30, 2015.

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.
