

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

In the Matter of the Protest of )  
[Redacted], ) DOCKET NO. 39212  
 )  
 )  
Petitioner. ) DECISION  
 )  
\_\_\_\_\_ )

On December 11, 2013, 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 through 2007 and taxable year 2011 in the total amount of \$5,339.

The petitioner protested the determination and subsequently submitted Idaho individual income tax returns for taxable years 2006, 2007, and 2011. The returns were accepted as filed and the NODD was cancelled for those years. Tax years 2006, 2007, and 2011 will not be addressed further in this decision. No information was submitted for taxable year 2005. The Commission, having reviewed the file, hereby issues its decision regarding taxable year 2005.

The petitioner failed to file his 2005 Idaho individual income tax return. Because Commission records showed the petitioner met the state income tax filing requirements and had not filed his Idaho return for 2005, the Bureau attempted to contact him for clarification. The petitioner did not respond.

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.

Idaho Code § 63-3045 (1)(a) states:

**63-3045. Notice of redetermination or deficiency -- Interest.** (1) (a) If, in the case of any taxpayer, the state tax commission determines that there is a deficiency in respect of the tax imposed by this title, the state tax commission shall, immediately upon discovery thereof, send notice of such deficiency to the taxpayer by first class mail or by other commercial delivery service providing proof of delivery, whichever is the most cost efficient. The notice shall be sent to the taxpayer's last address known to the state tax commission. The notice of deficiency shall be accompanied by an explanation of the specific reason for the determination and an explanation of the taxpayer's right to appeal. Within sixty-three (63) days after such notice is mailed, the taxpayer may, at his option, file a protest in writing with the state tax commission and obtain redetermination of the deficiency.

The Bureau prepared the missing Idaho return on behalf of the petitioner and sent him an NODD. The petitioner appealed the NODD. The petitioner requested additional time in which to complete the 2005 return and that extension of time was granted by the Bureau. When the 2005 return was not received, the file was transferred to the Legal/Tax Policy Division for administrative review.

The petitioner did not respond to a letter from the Tax Policy Specialist that outlined his appeal rights and to date, has not submitted an Idaho individual income tax return for taxable year 2005. The time has come for the Commission to decide this matter.

The information obtained from the [Redacted] along with Commission records, shows the petitioner had income in excess of the filing requirement. The Commission issued an NODD to the petitioner on December 11, 2013, based on the income information obtained from the [Redacted] and that found in Commission records. The petitioner's withholding of \$2,322 was allowed to offset a portion of the Idaho income tax due. 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 Comm'n, 110 Idaho 572 (Ct. App. 1986).

The burden is on the taxpayer to show that the tax deficiency is erroneous. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The petitioner has provided nothing that would dissuade the Commission from accepting the Bureau's determination of Idaho income and Idaho income tax for taxable year 2005.

THEREFORE, the Notice of Deficiency Determination dated December 11, 2013, is hereby MODIFIED, APPROVED, and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2005	\$242	\$61	\$116	\$419

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.  
  
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