

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 39293
[Redacted],	)	
	)	
Petitioner.	)	DECISION
_____	)	

On November 1, 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 2007 through 2011 in the total amount of \$22,131.

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 reminder letter and “forgot to file” questionnaire 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 2007 through 2011 Idaho individual income tax returns. Petitioner did not respond.

Because Petitioner did not file Idaho individual income tax returns, the Bureau prepared provisional returns and issued an NODD. The 2008 provisional return was based on [Redacted] income tax records from [Redacted] ([Redacted] because Petitioner filed [Redacted] returns that year. The information was provided in accordance with Internal Revenue Code § 63-6103(d) and Idaho Code § 63-3077. Thus, the Bureau used a filing status of Head of Household and allowed one additional exemption. The 2007 and 2009 through 2011 provisional returns were not based on [Redacted] income tax records because Petitioner did not file [Redacted]

returns for those years. Thus, the Bureau used a filing status of single and only allowed one exemption for those years.

Petitioner protested the NODD, responding that he wanted to talk with his tax preparer, [Redacted], to clarify what was filed and requested more time to prepare and present information to the Bureau. The Bureau acknowledged Petitioner's protest and allowed him an extension of time to talk with [Redacted] and to prepare and submit the returns.

Petitioner missed the extended deadline and again requested additional time, stating that [Redacted] had the returns finished and that he would get them in the mail the next day. The returns never arrived and the Bureau sent additional correspondence to Petitioner asking Petitioner to confirm that he sent in the returns. Petitioner did not respond. When the returns did not arrive and Petitioner failed to respond, the Bureau sent one more letter to Petitioner addressing the previous correspondence between Petitioner and the Bureau. The Bureau acknowledged in the letter that it had been in contact with [Redacted] and the returns were ready to be signed by Petitioner. Petitioner did not respond and the Bureau forwarded the file to the Legal/Tax Policy Division for continuation of the appeals process.

A hearing rights letter was sent to Petitioner explaining his right to appeal. Petitioner did not respond. Therefore, the Commission, believing Petitioner has had an adequate amount of time to file his 2007 through 2011 Idaho individual income tax returns, decides this matter based upon the information presently contained in the file.

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). Having presented no information in support of his argument, Petitioner has failed to meet his burden of proving error on the part of the deficiency determination. 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 through 2011. THEREFORE, the Notice of Deficiency Determination dated November 1, 2013, 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	\$2,560	\$ 640	\$845	\$ 4,045
2008	2,015	504	540	3,059
2009	3,526	882	767	5,175
2010	4,016	1,004	680	5,700
2011	3,824	956	493	<u>5,273</u>
			TOTAL DUE	<u>\$23,252</u>

Interest is computed through October 6, 2015.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer'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.  
  
\_\_\_\_\_