

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
[Redacted],) DOCKET NO. 39299
)
)
Petitioner.) DECISION
)
_____)

On May 28, 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 2008 and 2010 and 2011 in the total amount of \$9,173.

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 through 2008 and 2010 and 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 the [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 July 29, 2013, the Bureau received a letter of protest from petitioner. Petitioner stated he did not feel that he owed the amount of tax due stated in the deficiency because for some of the years he was a part-year resident and because it did not show any of his deductions. Petitioner requested additional time 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 been given 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 information obtained by the Bureau from the [Redacted] showed that petitioner had income in excess of the filing requirement. As for whether or not the petitioner was an Idaho resident, the Bureau assessed the petitioner as an Idaho resident based on the fact that the petitioner was issued an Idaho driver's license in 2004, 2008 and 2012, all income records provided to the Tax Commission by the [Redacted] and [Redacted] show the same Idaho address for 2005 through 2011, available [Redacted] records for taxable years 2004 through 2011 show income reported in Idaho for all quarters except for the third and fourth quarters of 2005, the petitioner filed an Idaho resident income tax return for taxable year 2009, and the petitioner filed [Redacted] income tax returns using an Idaho address for taxable years 2007 through 2009. The petitioner may have been absent from Idaho for work purposes at some point during the periods shown on the NODD, but it does not appear the petitioner had any intent to abandon Idaho as his state of residence. In addition, the petitioner has provided no documentation to substantiate his claim of being a part-year residence. Therefore, the Commission issued an NODD to petitioner, as an Idaho resident, based upon the information received from the [Redacted] and those records maintained by the Commission. The Commission 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 2005, and allowed to offset a portion of the Idaho income tax due. 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 the 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 through 2008 and 2010 and 2011.

THEREFORE, the Notice of Deficiency Determination dated May 28, 2013, 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>
2005	\$1,147	\$287	\$546	\$1,980
2006	819	205	335	1,359
2007	1,296	324	438	2,058
2008	1,642	411	443	2,496
2010	266	67	47	380
2011	1,053	263	148	<u>1,464</u>
			TOTAL DUE	<u>\$9,737</u>

Interest is computed through December 4, 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.