

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 0-028-880-896
[Redacted] ,)	
)	
Petitioner.)	DECISION
<hr style="width: 40%; margin-left: 0;"/>)	

On August 18, 2015, 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 2013 in the total amount of \$18,830.

The petitioner filed a timely appeal and petition for redetermination. The petitioner subsequently submitted Idaho resident individual income tax returns for taxable years 2006 and 2007 and the Bureau cancelled the NODD for those years. Taxable years 2006 and 2007 will not be mentioned further in this decision. The petitioner did not submit Idaho individual tax returns, or any additional information, for taxable year 2005 or for taxable years 2008 through 2013, and did not respond to the Commission’s hearing rights letter. The Commission, having reviewed the file, hereby issues its decision.

A letter was sent to the petitioner advising him of his missing returns and asking him for an explanation, because the Bureau could not find any record of the petitioner’s 2005, or 2008 through 2013 Idaho individual income tax returns. The petitioner did not respond. The Bureau requested, and received a transcript of the petitioner’s federal income tax records from the Internal Revenue Service (IRS). The information was provided in accordance with Internal Revenue Code § 63-6103(d) and Idaho Code § 63-3077.

Because the petitioner did not file Idaho state income tax returns for the aforementioned years, the Bureau prepared provisional returns and issued an NODD. On October 20, 2016, the

Bureau received a letter of protest from the petitioner. In his appeal letter the petitioner simply stated that he did not agree with the determination as it did not allow him a food credit and did not show the correct filing status. The Bureau acknowledged the petitioner's protest and allowed him an extension of time to prepare and submit the missing 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 the petitioner a letter that explained his alternatives for redetermining the NODD. The petitioner did not respond. Therefore, the Commission, believing the petitioner has had an adequate amount of time to file his missing Idaho individual income tax returns, decides this matter based upon the information presently contained in the file.

The Idaho resident individual income tax returns the Bureau prepared on behalf of the petitioner were based upon the income information gleaned from the petitioner's federal income records and the records retained by the Commission. The Bureau used a filing status of single, with no additional dependents. Idaho withholding in the amounts of \$709, \$977, \$1,337, \$366, \$468 and \$380, respectively for taxable years 2008 through 2013, were identified and allowed to offset a portion of the Idaho income tax due. No withholding was identified for taxable year 2005. The interest and penalty added by the Bureau pursuant to Idaho Code §§ 63-3045 and 63-3046 was reviewed and found to be proper and in accordance with Idaho Code.

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). Taxpayers 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).

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 and taxable years 2008 through 2013.

THEREFORE, the Notice of Deficiency Determination dated August 18, 2015, and directed to **[Redacted]**, is hereby, APPROVED, MODIFIED, and MADE FINAL.

IT IS ORDERED 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	\$2,212	\$553	\$1,126	\$3,891
2008	744	186	232	1,162
2009	385	96	101	582
2010	219	55	47	321
2011	1,497	374	262	2,133
2012	2,130	533	294	2,957
2013	2,101	525	221	<u>2,847</u>
			TOTAL DUE	<u>\$13,893</u>

Interest is computed through November 30, 2016.

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 _____ 2016.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2016, 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.
