

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 0-225-030-144
[REDACTED],	)	
	)	
Petitioner.	)	DECISION
_____	)	

On May 15, 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 2009 through 2013 in the total amount of \$3,649.

The petitioner filed a timely appeal. He did not request a hearing. The Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

During the years in question, the petitioner failed to file Idaho individual income tax returns even though Commission records show he satisfied the requirements stated in Idaho Code § 63-3030 for filing Idaho tax returns. The Bureau attempted to contact the petitioner for an explanation of why his 2009 through 2013 Idaho individual income tax returns had not been filed, but he did not respond to the inquiries.

The Bureau requested and received a transcript of the petitioner’s federal income records from the Internal Revenue Service (IRS). The information was provided in accordance with Internal Revenue Code § 6103(d) and Idaho Code § 63-3077.

Idaho Code § 63-3045 (1) (a) states:

**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 returns on behalf of the petitioner and sent him an NODD. The NODD was based on information obtained from the IRS and those records retained by the Tax Commission.

The petitioner protested the Bureau's determination. In his protest letter, the petitioner did not dispute the fact that he had a filing requirement, but requested the opportunity to seek legal representation or advice regarding this matter once he was released from the Idaho Department of Corrections. The Bureau acknowledged the petitioner's appeal and allowed him the additional time requested.

When the petitioner did not deliver the returns to the Tax Commission after the allowed time, his file was transferred to the Legal/Tax Policy Division for administrative review. The petitioner did not respond to a letter advising him of his appeal rights.

The Idaho individual income tax returns the Bureau prepared on behalf of the petitioner were based on income information gleaned from the petitioner's federal income records and the records retained by the Tax Commission. The filing status of single was used to determine the petitioner's Idaho income tax responsibility. The petitioner's withholding of \$144, \$113, \$320, \$128 and \$735 for taxable years 2009 through 2013, respectively, was allowed to offset a portion of the Idaho income tax due. The interest and penalties added by the Bureau pursuant to Idaho Code §§ 63-3045 and 63-3046 were 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). The burden is on the taxpayers to show the deficiency is erroneous. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The petitioner failed to file his 2009 through 2013 Idaho individual income tax returns, and has failed to meet his burden of proving error on the part of the deficiency determination. Absent information to the contrary, the Tax Commission accepts the Bureau's calculation of Idaho income tax, penalty, and interest for those years.

THEREFORE, the Notice of Deficiency Determination dated May 15, 2015, is hereby APPROVED and MADE FINAL.

IT IS ORDERED that the petitioner pay the following taxes, penalties, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2009	\$320	\$80	\$77	\$477
2010	570	143	110	823
2011	725	181	111	1,017
2012	310	78	36	424
2013	746	187	62	<u>995</u>
			TOTAL DUE	<u>\$3,736</u>

Interest is calculated through May 15, 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.  
  
\_\_\_\_\_