

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 0-780-152-832
<b>[Redacted]</b> ,	)	
	)	
Petitioner.	)	DECISION
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On July 14, 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 taxes, penalties, and interest for taxable years 2009, 2010, 2012, and 2013 in the total amount of \$14,876.

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 Idaho individual income tax returns for the aforementioned years. Petitioner did not respond. The Bureau requested, and received, a transcript of 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 petitioner did not file state income tax returns, for taxable years 2009, 2010, 2012, and 2013, the Bureau prepared provisional returns and issued an NODD. On September 21, 2015, the Bureau received a letter of protest on behalf of the petitioner from a third party. The letter stated that expenses were incurred by Mr. **[Redacted]** to generate the income shown on the NODD and that these expenses were more than Mr. **[Redacted]** could possibly owe in tax. The letter went on to say that once these expenses were calculated, returns would be

finalized and submitted. The Bureau acknowledged petitioner's protest and allowed him additional time in which to 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 had 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 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 Tax Commission. The Bureau used a filing status of single, with no dependents. Idaho withholding in the amount of \$2,323 and \$2,868 for taxable years 2009 and 2010, respectively, was identified and allowed to offset a portion of the Idaho income tax due. 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 Commission, 110 Idaho 572 (Ct. App. 1986). Petitioners have the burden of proving error on part of the deficiency determination by presenting information to support their argument. 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 2009, 2010, 2012, and 2013.

THEREFORE, the Notice of Deficiency Determination dated July 14, 2015, and directed to **[Redacted]**, is hereby, APPROVED and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2009	\$3,465	\$866	\$862	\$5,193
2010	3,831	958	773	5,562
2012	1,917	479	239	2,635
2013	1,385	346	127	<u>1,858</u>
			TOTAL DUE	<u>\$15,248</u>

Interest is computed through July 29, 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

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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.

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