

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 1-572-810-752
<b>[Redacted]</b>	)	
,	)	
	)	
Petitioner.	)	DECISION
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On September 16, 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 and 2010 in the total amount of \$2,038.

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 the petitioner advising him of his missing returns and asking him for an explanation because the Bureau could not find any record of petitioner's 2009 and 2010 Idaho individual income tax returns. The 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 the petitioner did not file state income tax returns for taxable years 2009 and 2010, the Bureau prepared provisional returns and issued an NODD. On November 6, 2015, the Bureau received a letter of protest from the petitioner. In his appeal letter the petitioner stated that the NODD was incorrect because it did not reflect any of his tax credits. The petitioner also stated that he had prepared tax forms for the aforementioned years, but did not submit them because he was entitled to a refund. The Bureau acknowledged the petitioner's protest and after

receiving no further correspondence or information from him, 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 the 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 was 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 one personal exemption. Idaho withholding in the amount of \$66 and \$204 respectively for taxable years 2009 and 2010 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). The petitioner has the burden of proving error on part of the deficiency determination by presenting information to support his 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 years 2009 and 2010.

THEREFORE, the Notice of Deficiency Determination dated September 16, 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	\$803	\$201	\$203	\$1,207
2010	602	151	124	877
			TOTAL DUE	<u>\$2,084</u>

Interest is computed through September 9, 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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