

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 1-690-087-424
[Redacted] ,)	
)	
Petitioner.)	DECISION
<hr style="width: 40%; margin-left: 0;"/>)	

On August 28, 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 2008 through 2011 in the total amount of \$6,253.

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 2008 through 2011 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 § 6103(d) and Idaho Code § 63-3077.

Because the petitioner did not file state income tax returns for taxable years 2008 through 2011, the Bureau prepared provisional returns and issued an NODD. On October 23, 2015, the Bureau received a letter of protest from the petitioner. In his protest letter the petitioner simply stated that he disagreed with the determination that he owed money for the aforementioned years and that he would like to meet with a representative of the Commission to discuss the matter. The Bureau acknowledged the petitioner's protest and provided him with the contact information

of a Commission representative in his area that was willing to meet with him. The petitioner did not contact the Commission representative to arrange a meeting, nor has he submitted Idaho individual income tax returns for taxable years 2008 through 2011. Receiving no further correspondence or information from the petitioner, 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 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. For all years shown in the NODD the Bureau used a filing status of single, with one personal exemption. For taxable year 2008, in addition to W-2 wages earned by the petitioner and interest reported to the petitioner on form 1099, the Bureau also included the gross sales from "[Redacted]" a business owned and operated by the petitioner. No Idaho withholding was identified for taxable year 2008. For taxable years 2009 through 2011, the amount of Idaho income tax due was based solely on wages reported to the petitioner on form W-2. No Idaho withholding was identified for taxable year 2009, but Idaho withholding in the amount of \$313 and \$99 respectively for taxable years 2010 and 2011 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 2008 through 2011.

THEREFORE, the Notice of Deficiency Determination dated August 28, 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>
2008	\$464	\$116	\$141	\$721
2009	1,548	387	393	2,328
2010	1,395	349	288	2,032
2011	933	233	155	<u>1,321</u>
			TOTAL DUE	<u>\$6,402</u>

Interest is computed through September 12, 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.
