

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 39201
[Redacted] ,)	
)	
Petitioner.)	DECISION
<hr style="width: 40%; margin-left: 0;"/>)	

BACKGROUND

On April 24, 2014, the Tax Discovery Bureau (TDB) 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 2012 in the total amount of \$6,777. On June 24, 2014, the Petitioner filed a timely protest.

On April 1, 2015, the Petitioner filed an Idaho individual income tax return for the taxable year 2012. The NODD amount was reduced and the remaining balance due for income tax, penalty, and interest for taxable years 2005 through 2011 is \$6,260. On February 6, 2015, the file was transferred to the Legal/Tax Policy Division for resolution. A letter was sent to the Petitioner by the policy specialist on May 7, 2015, that outlined her appeal rights.

ISSUE

Whether the income tax liability of the Petitioner for the years 2005 through 2011, as calculated by TDB is correct.

DISCUSSION

The Petitioner did not submit Idaho individual income tax returns for taxable years 2005 through 2012. TDB sent the Petitioner a letter, dated February 20, 2014, notifying her of the missing returns. TDB 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.

On April 24, 2014, TDB issued an NODD based on information obtained from the IRS, for the taxable years 2005 through 2012.

On May 7, 2015, the Commission sent the Petitioner a letter that explained the methods available for redetermining an NODD. The Petitioner responded by calling on June 16, 2015, and asking for some more time. No Idaho income tax returns have been filed for years 2005 through 2011.

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 burden is on the taxpayer to show the deficiency is erroneous. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

Having presented no information in support of her position, the Petitioner did not meet their burden of proving error on the part of the deficiency determination. Absent information to the contrary, the Commission accepts TDB's calculation of Idaho income tax, penalty, and interest for the taxable years 2005 through 2011.

THEREFORE, the NODD dated April 24, 2014, and directed to **[Redacted]** is hereby AFFIRMED as MODIFIED.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
12/31/05	\$121	\$30	\$59	\$210
12/31/06	208	52	89	349
12/31/07	474	119	167	760
12/31/08	1,079	270	312	1,661
12/31/09	965	241	231	1,437
12/31/10	817	204	157	1,178
12/31/11	702	176	106	<u>984</u>
			TOTAL	<u>\$6,579</u>

Interest is calculated through April 29, 2016, and will continue to accrue at the rate set forth in Idaho Code § 63-3045.

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.