

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 1-283-209-216
)
 [REDACTED])
) DECISION
)
) Petitioner.)
 _____)

[REDACTED] (Petitioner) protests the Notice of Deficiency Determination (NODD) issued by the auditor for the Idaho State Tax Commission (Commission) dated April 24, 2019, asserting liabilities for Idaho withholding tax, penalty, and interest in the total amounts of \$251 and \$927 for 2015 and 2016, respectively. Petitioner did not request a hearing or provide additional documentation or authority during this administrative appeal. Therefore, the Commission now renders its determination based upon the information in the file at this time.

Petitioner owns a construction business. Petitioner did not file Idaho withholding tax returns for the years here in question. Further, he held no permit for such withholding. The Commission has received individual income tax returns from purported employees of Petitioner with a Form W-2 claiming that Petitioner had withheld Idaho income tax from their compensation. The auditor calculated the liability for Petitioner by adding the withholding shown on these forms.

Idaho Code section 63-3035 states that every employer who is required to withhold federal income tax under the provisions of the Internal Revenue Code shall at the same time withhold an amount equal to an estimate of the tax due the state of Idaho. Petitioner's letter of protest did not state that he did not owe the liability in question. He stated that he was behind on his taxes, but had received the information to make the necessary filings.

That letter was received on or about June 19, 2019. The Commission has not received the necessary filings.

Interest and penalty were added to the amount of tax per Idaho Code sections 63-3045 and 63-3046. The Commission has reviewed the addition of the interest and penalty and found them to be appropriate.

It is well settled in Idaho that a NODD issued by the Commission is presumed to be correct. *Albertson's Inc. v. State, Dept. of Revenue*, 106 Idaho 810, 814 (1984); *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986). The burden is on Petitioner to show that the deficiency is erroneous. Petitioner has not set forth any substantive argument or documentation to show that the NODD prepared by the auditor is incorrect.

THEREFORE, the NODD dated April 24, 2019, is hereby APPROVED, AFFIRMED, AND MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that Petitioner pay the following tax, penalty, and interest (computed to April 15, 2020):

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2015	\$ 182	\$ 46	\$ 35	\$ 263
2016	691	173	103	967
				<u>\$ 1,230</u>

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of Petitioner's right to appeal this decision is enclosed.



DATED this ____ day of _____, 2020.

IDAHO STATE TAX COMMISSION

COMMISSIONER



CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2020,
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:



Receipt No.
