

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 1-330-206-720
)
 [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 income tax, penalty, and interest in the total amounts of \$5,159, \$7,059, and \$14,566 for 2015, 2016, and 2017, respectively.

Petitioner did not request a hearing or provide additional documentation or authority during the course of 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 income tax returns for the years here in question. For 2015 and 2016, the auditor found that Petitioner had been issued 1099s and made the determination of Petitioner's income from those. For 2017, the auditor noted the growth in Petitioner's business from 2015 to 2016 and attributed a similar growth rate for the determination of Petitioner's income and respective income tax liability.

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 Commission 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	\$ 3,758	\$ 940	\$ 600	\$ 5,298
2016	\$ 5,286	\$ 1,322	\$ 649	\$ 7,257
2017	11,182	2,796	1,006	14,984
				<u>\$ 27,539</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:

[Redacted]

Receipt No.
