

Appeals reviewed the matter and sent Petitioner a letter that discussed the methods available for redetermining a Notice. Petitioner did not respond. Seeing that Petitioner had more than adequate time to complete and submit his returns, the Tax Commission decides the matter based on the information available.

LAW AND ANALYSIS

Idaho Code section 63-3030 provides the income thresholds for filing Idaho income tax returns. The information the Bureau gathered clearly shows Petitioner's income exceeded the threshold for each of the years. Petitioner was required to file Idaho income tax returns. He did not deny he was required to file Idaho income tax returns but stated recent health issues had prevented him from giving this matter his full attention. Petitioner asked for, and was allowed, an extension of time to file the missing returns, but he has yet to do so.

Petitioner did make several payments to the Tax Commission in recent years. The Tax Commission has reviewed these payments and Petitioner's account was properly credited.

CONCLUSION

Petitioner received income in tax years 2017, 2018, 2021, and 2022 which exceeded the threshold for filing Idaho individual income tax returns. Petitioner is required to file returns for the years shown in the Notice, but he has failed to do so. Furthermore, Petitioner has not shown the returns the Bureau prepared are incorrect. Therefore, the Tax Commission upholds the Notice.

The Bureau added interest and penalty to Petitioner's tax deficiency. The Tax Commission reviewed those additions and found them to be appropriate and in accordance with Idaho Code sections 63-3045 and 63-3046, respectively.

THEREFORE, the Notice dated October 30, 2024, and directed to [REDACTED] [REDACTED] is hereby AFFIRMED and MADE FINAL.

IT IS ORDERED that Petitioner pay the following tax, penalty, and interest calculated per Idaho Code section 63-3045:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2017	\$1,379	\$345	\$418	\$2,142
2018	1,817	454	516	2,787
2021	1,330	333	239	1,902
2022	123	31	18	<u>172</u>
			TOTAL	\$7,003

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 _____ 2025.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2025,
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.
