

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
██████████)	DOCKET NO. 1-413-846-016
██████████)	
)	
Petitioner.)	DECISION
_____)	

The Tax Discovery Bureau (Bureau) sent ██████████ (Petitioner) a Notice of Deficiency Determination (Notice) for tax years 2017 through 2021. Petitioner protested, asserting he was not a resident of Idaho during the years in question and was not required to file returns. The Tax Commission has reviewed the matter and hereby upholds the Notice issued by the Bureau.

BACKGROUND

According to Tax Commission records, Petitioner has filed resident Idaho returns from 1995 through 2016. The Bureau reviewed his filing records and found he had not filed Idaho income tax returns for tax years 2017 through 2021. The Bureau sent Petitioner a letter inquiring about the missing returns on October 22, 2024. Petitioner did not respond. The Bureau sent Petitioner a Notice, filing the returns on his behalf using available Tax Commission data. The Bureau used W-2s and 1099s to compute Petitioner’s Idaho taxable income for the years in question. The Bureau also allowed for Idaho withholding when it was applicable.

In response to the Notice, Petitioner filed a protest, stating he did not maintain a residence in Idaho from 2017 through 2021 and traveled for work. Petitioner claimed he used his mother’s address to receive mail. The Bureau sent Petitioner a domicile questionnaire to procure more information regarding his residency status. Petitioner was not able to provide a completed questionnaire in the agreed timeframe, so the Bureau transferred the case to the Tax Commission’s Appeals Unit (Appeals) for administrative review. Appeals attempted to establish contact with

Petitioner with a letter sent May 14, 2025, and phone calls. Petitioner did not respond. Therefore, the Tax Commission must make its decision with the information available.

LAW AND ANALYSIS

Idaho Code section 63-3013(a) provides that any individual who is domiciled in Idaho is an Idaho resident. Domicile means the place where an individual has his true, fixed, permanent home - the place he intends to return to whenever he is absent. Once domicile is established in a particular place, it remains there until the individual (1) intends to acquire a specific new domicile, (2) intends to abandon the old domicile, and (3) has physical presence in the place of new domicile. All individuals who have been domiciled in Idaho for the entire taxable year are residents for Idaho income tax purposes even though they may have resided outside Idaho for all or part of the taxable year except as provided in Idaho Code section 63-3013(2).

Petitioner did not complete the domicile questionnaire provided by the Bureau. While Petitioner's statements could perhaps be true, there appears to be a lack of evidence to support his claims. First, his protest statement suggests he was only away from Idaho because he was travelling for work. This does not establish that he intended to acquire a new domicile or abandon his old one. Second, he has not provided any evidence to show how many days he was outside of Idaho during the years in question. This lack of documentation does not establish a physical presence in a new domicile. To support its determination, the Bureau provided the following evidence of Petitioner's continued Idaho domicile:

- Petitioner renewed his Idaho driver's license in 2016 and 2020 with no known lapse in expiration date.
- Purchased Idaho Fish and Game licenses in 2016 and 2017, indicating he was an Idaho resident since 1971.

- Withheld Idaho income taxes for various W-2s for tax years 2017, 2018, and 2019.

Petitioner also had his W-2s sent to an Idaho address.

The Tax Commission has reviewed the totality of evidence and found Petitioner had not abandoned Idaho as his domicile and was required to file tax returns.

CONCLUSION

The Bureau sent Petitioner a Notice for tax years 2017 through 2021 using his W-2s and 1099s to compute Idaho taxable income. Petitioner stated he was not required to file returns but failed to provide evidence he had abandoned his Idaho domicile. The Tax Commission has reviewed the information available and finds the Bureau accurately computed Petitioner’s Idaho taxable income according to all relevant statutes and rules.

THEREFORE, the Notice of Deficiency Determination dated November 15, 2024, directed to [REDACTED] is hereby AFFIRMED and MADE FINAL.

IT IS ORDERED that Petitioner pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2017	\$1,184	\$296	\$387	\$1,867
2018	2,649	662	753	4,064
2019	2,565	641	590	3,796
2020	3,719	930	747	5,396
2021	2,651	663	477	<u>3,791</u>
			TOTAL DUE	\$18,914

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

Interest is calculated through October 21, 2025.

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.
