DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 01-0326
Individual Income Tax
Calendar Year 2000

NOTICE: Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

ISSUE(S)

I. **Individual Income Tax** – Residency

Authority: IC 6-3-4-1; IC 6-3-2-12; IC 6-8.1-5-1

Taxpayer protests the assessment.

STATEMENT OF FACTS

Taxpayer filed an IT-40 for calendar year 2000 but failed to remit the amount due shown on his return. Taxpayer states he has always paid its taxes. Taxpayer's mailing address is in Virginia. Taxpayer received a W-2 from a Florida company that names Kosciusko as the locality where the taxpayer earned its income. Taxpayer's tax return indicates he lived in Kosciusko County, and taxpayer's IT-40 was prepared as an Indiana resident. Taxpayer argues that he has no state of domicile and is in the process of obtaining an attorney that promised to make him an international person not subject to tax in the United States. Taxpayer's return also indicates that he owned or leased a vehicle registered with the Indiana Bureau of Motor Vehicles. Taxpayer has an Indiana Driver's License.

Taxpayer filed its return with a tax balance due of $1,697.

I. Individual Income Tax – Residency

DISCUSSION

Taxpayer states that he is not subject to tax in Indiana because he was not a resident. Taxpayer filed a Full Year Resident return (IT-40) for 2000 with a balance due. Taxpayer has not provided a copy of a return filed in another state.

Taxpayer remitted no tax by the original due date of the return. Taxpayer states he is not a resident of any state since he is a Merchant Marine. Taxpayer's homeport is Newport News, Virginia. Taxpayer, however, registered his automobile with Indiana and has an Indiana driver's license. Taxpayer occasionally visits his mother in Indiana.

The Taxpayer signed and sent in a 2000 IT-40. "The notice of proposed assessment is prima facie evidence that the department's claim for the unpaid tax is valid. The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made." IC 6-8.1-5-1(b).
Taxpayer has not provided any evidence to overturn the Department's assessment.

FINDING

Taxpayer's protest is denied.

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