

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)

[Redacted],)

Petitioner.)

DOCKET NO. 0-404-025-344

DECISION

On January 27, 2020, the Revenue Operations Division (Division) of the Idaho State Tax Commission (Tax Commission) issued a Notice of Deficiency Determination (Notice) to [Redacted] (Petitioner). The Division denied a request by Petitioner for a refund of Idaho individual income tax in the amount of \$336 for tax year 2014.

Petitioner filed a timely appeal and petition for redetermination of the refund denial. The Tax Appeals Unit at the Tax Commission sent Petitioner a letter outlining the options for redetermination of the Notice. Petitioner did not respond. The Tax Commission has reviewed the file, is advised of its contents, and hereby issues its decision.

On March 8, 2019, the Tax Commission received Petitioner’s 2014 Idaho individual income tax return. The statute of limitations for claiming a refund for tax year 2014 was April 17, 2018. Therefore, the Division denied the refund and issued a Notice. Petitioner appealed contending the statute of limitations should not apply because of personal circumstances.

The time for filing income tax returns is defined in Idaho Code section 63-3032. Which states in relevant part: (1) Except as provided in section 63-3033, Idaho Code:

- (a) Returns made on the basis of the calendar year shall be filed in the office of the Idaho state tax commission on or before the fifteenth day of April following the close of the calendar year and returns made on the basis of a fiscal year shall be filed in the office of the Idaho state tax commission on or before the fifteenth day of the fourth month following the close of the fiscal year.

Idaho Code section 63-3072(c) defines the time allowed to claim refunds:

(c) Except as provided in subsection (e) of section 63-3035, Idaho Code, a claim for credit or refund of tax, penalties, or interest paid *shall be made within the later of three (3) years of the due date of the return*, without regard to extensions, or three (3) years from the date the return was filed. However, with regard to remittances received with an extension of time to file, or a tentative return, a claim for credit or refund of such remittances shall be made within three (3) years from the due date of the return without regard to extensions. (Emphasis added).

The period of limitations with respect to claiming a refund or credit of taxes shown for a tax year ending December 31, 2014, expired on April 17, 2018. The Tax Commission did not receive Petitioner's individual income tax return for tax year 2014 until March 8, 2019.

Idaho Code sections 63-3072 and 63-3032 are clear and unequivocal. The language in these sections "shall be made. . ." and "shall be filed" is not discretionary, but rather, is mandatory. The Tax Commission finds Idaho Code sections 63-3072(c) and 63-3032 cited above, are controlling with respect to Petitioner's refund or credit claim for the period ending December 31, 2014. The Tax Commission cannot allow a refund.

THEREFORE, the Notice of Deficiency Determination dated January 27, 2020, is hereby APPROVED, in accordance with the provisions of this decision, and is AFFIRMED and MADE FINAL.

Since Petitioner's refund was reduced, no demand for payment is made or necessary.

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

DATED this _____ day of _____, 2020.

IDAHO STATE TAX COMMISSION

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.

[Redacted]
