

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 1-541-736-448
	)	
Petitioner.	)	DECISION
	)	

On January 27, 2020, the Revenue Operations Division of the Idaho State Tax Commission (Tax Commission) denied a request by [REDACTED] (Petitioner) for a refund of Idaho individual income tax in the amount of \$1,219 for the period ending December 31, 2015. Petitioner submitted a timely objection to the refund denial. The Tax Commission reviewed the case and this is our final decision. We uphold the refund denial for the following reasons.

Idaho Code section 63-3032 defines the due date of Idaho income tax returns:

**Time for filing income tax returns.** (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 15th 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 15th day of the fourth month following the close of the fiscal year.

In 2015, Petitioner was a resident of Idaho with taxable income. She was required to file a 2015 Idaho individual income tax return. The return was based on the calendar year; therefore, it was required to be filed on or before April 15 following the close of the calendar year.

In her letter of protest, Petitioner acknowledged her 2015 Idaho individual income tax return was not timely but asked the Tax Commission to authorize the release of the refund to help her pay expenses.

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

c) With regard to amounts withheld as provided in section 63-3035, 63-3035A or

63-3036, Idaho Code, or amounts paid as estimated payments under section 63-3036A, Idaho Code, or amounts paid as backup withholding under section 63-3036B, Idaho Code, a claim for credit or refund **shall be made within three (3) years from the due date of the return, without regard to extensions**, for the taxable year in respect to which the tax was withheld or paid. However, with regard to an individual who is entitled to an extension of time as provided in section 7508 of the Internal Revenue Code, the three (3) year period provided in this subsection for claiming a credit or refund shall be extended by the number of days disregarded under section 7508 of the Internal Revenue Code. (Emphasis added)

The period of limitation with respect to claiming a refund or credit of taxes shown in the Idaho income tax return for 2015 expired on April 18, 2019.<sup>1</sup> The Tax Commission did not receive Petitioner's 2015 Idaho individual income tax return until October 2, 2019.

Idaho Code section 63-3072 is clear and unequivocal. The language in this section "shall be made. . ." is not discretionary, but rather, it is mandatory. The Tax Commission finds Idaho Code section 63-3072(c), cited above, is controlling with respect to Petitioner's refund or credit claim for tax year 2015. No credit or refund can be given.

THEREFORE, the Notice of Deficiency Determination dated January 27, 2020, and directed to [REDACTED], denying Petitioner a 2015 refund, is APPROVED and MADE FINAL.

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2020.

IDAHO STATE TAX COMMISSION

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<sup>1</sup> Returns for tax year 2015 were considered timely if received by April 18, 2016. The 15<sup>th</sup> day of April following the close of the calendar year fell on a holiday recognized by the internal revenue service and the next business day was Monday, April 18.

**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.

\_\_\_\_\_  
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