BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of [redacted] Petitioners.	)	DOCKET NO. 0-041-341-952
	)	DECISION

Taxpayer Accounting sent [redacted] (Petitioners) a Notice of Refund Determination (Notice) for tax year 2024. Petitioners protested, disagreeing with the adjustments made to their Idaho estimated income tax payments. The Tax Commission has reviewed the case and hereby upholds the Notice.

BACKGROUND

Petitioners filed their 2024 Idaho income tax return and claimed $5,382 in estimated payments. Taxpayer Accounting reviewed the return, along with payments in Tax Commission records and could only locate $3,000 in estimated payments, a $2,382 difference. Consequently, Taxpayer Accounting adjusted the amount of Petitioners' estimated payments and sent them a Notice. Petitioners' Tax Preparer protested the Notice, stating:

The taxpayer made an estimated tax payment in the amount of $3,000 and there was an overpayment from the 2023 return in the amount of $2,382 that was to be applied to the 2024 tax year.

> Enclosed is an ISTC notice dated December 13, 2024 revising the 2023 tax year refund amount to $2,382. As reported on the 2023 tax return, the taxpayer had requested the 2023 overpayment be applied to the 2024 tax year, therefore, assumed the overpayment of $2,382 was applied accordingly. The taxpayer has no record of receiving a cash refund for the 2023 tax year.

Taxpayer Accounting acknowledged Petitioners' protest and referred the matter to the Tax Commission's Appeals Unit (Appeals) for administrative review.

Appeals sent Petitioners a letter explaining the options available for redetermining a Notice but received no response. Therefore, the Tax Commission decides this matter based on the information available.

ANALYSIS and CONCLUSION

The Notice adjusting the amount of Petitioners' 2024 estimated payments stemmed from adjustments made to Petitioners' 2022 and 2023 returns. Petitioners' 2022 refund carryforward of $3,330 was reduced to $2,903 with the difference being applied to an additional tax due from a 2019 audit. Petitioners were notified of the reduction to the amount of their roll forward but nevertheless claimed the original $3,330 on their 2023 return.

Petitioners' 2023 refund was reduced by $427 to align with Tax Commission records and a Notice was issued reflecting a refund of $2,382. Petitioners assert they relied on this Notice when preparing their 2024 return.

Prior to the processing of Petitioners' 2024 return, a federal audit of their 2021 return created an additional Idaho tax due of $803. A portion of Petitioners' 2023 refund was used to pay this liability and the remaining amount, $1,579, was refunded.[1] As a result, Petitioners have no 2023 overpayment for the 2024 tax year, just the estimated payment of $3,000.

THEREFORE, the Tax Commission AFFIRMS the Notice of Refund Determination dated December 11, 2025, directed to [redacted].

IT IS ORDERED that Petitioners pay the following tax and interest:

YEAR	TAX	INTEREST	TOTAL
2024	$1,515	$81	$1,596

[1] Check # 15064635 was issued for $1578.67 on December 17, 2024, and redeemed January 9, 2025.

The Tax Commission DEMANDS immediate payment of this amount. Interest is calculated in accordance with Idaho Code section 63-3045.

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

DATED this _____ day of _____ 2026.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2026, 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]

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