## BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of	) )	DOCKET NO. 0-085-378-048
Petitioner.	)	DECISION

Taxpayer Accounting sent (Petitioner) a Notice of Deficiency Determination for tax year 2021. Petitioner 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**

Petitioner files as a C-Corporation with a less than 100% Idaho apportionment factor. Petitioner filed their 2021 Idaho Form 41 Corporation Income Tax Return and claimed \$1,759 in estimated payments. The amount claimed in estimated payments did not agree with the Tax Commission's records, so Taxpayer Accounting sent Petitioner a Notice reducing their estimated payments by \$437. Petitioner protested, providing documentation for all estimated payments made during 2021. Taxpayer Accounting acknowledged their protest and transferred the case to the Tax Commission's Appeals Unit (Appeals).

Appeals reviewed the case and sent Petitioner correspondence attempting to explain the situation and their right to an informal hearing. Petitioner did not respond, so the Tax Commission must make its decision on the information available.

### **ANALYSIS AND FINDINGS**

The breakdown for Petitioner's total estimated payments for 2021 are as follows:

• \$ 694 Overpayment roll-forward from 2020

- \$319 estimated payment made on September 15, 2021
- \$309 estimated payment made on April 15, 2022

The payment in contention is a payment made on June 15, 2021, for \$437. This payment was applied to their 2020 return and refunded to them on November 23, 2021, by paper check. Therefore, their total estimated payments for 2021 were \$1,332, rather than \$1,759, which was claimed on their original return.

#### **CONCLUSION**

Petitioner received a refund of the \$437 in contention as it was applied to their 2020 return rather than 2021 estimated payments. The Tax Commission has reviewed the facts at hand and has determined the adjustments made by Taxpayer Accounting to be appropriate and accurate.

THEREFORE, the Notice of Deficiency Determination dated January 20, 2023, is hereby APPROVED and MADE FINAL.

IT IS ORDERED that Petitioner's pay the following tax and interest:

TAX

YEAR

	2021	\$437	\$37	7	\$474
Interest	is calculated thro	ough March 1	5, 2024.		
DEMA	ND for immedia	te payment o	f the foregoing	amount is herel	by made and given.
An explanation of Petitioner's right to appeal this decision is enclosed.					
DATED	O this o	day of		2024.	
			IDAHO STAT	E TAX COMM	MISSION

**INTEREST** 

**TOTAL** 

# **CERTIFICATE OF SERVICE**

I hereby certify that on this day o a copy of the within and foregoing DECISION was mail, postage prepaid, in an envelope addressed to:	s served by sending the same by United States
	Receipt No.