

- \$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:

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2021	\$437	\$37	\$474

Interest is calculated through March 15, 2024.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

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

DATED this _____ day of _____ 2024.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2024,
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.
