

all ABE payments paid by the entity were refunded. Because the ABE payments were refunded to the entity, there are no ABE payments available to be claimed by Petitioners.

CONCLUSION

Taxpayer Accounting sent Petitioners a Notice for tax year 2024 removing \$3,476 in ABE payments. While Petitioners provided ID K-1s to support the payments, the money was refunded to the entity and therefore made unavailable to be claimed by Petitioners.

THEREFORE, the Notice of Refund Determination dated October 16, 2025, reducing Petitioners' refund for tax year 2024 is hereby AFFIRMED, and MADE FINAL.

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.
