

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 0-128-992-256
)	
)	
Petitioners.)	DECISION
_____)	

Taxpayer Accounting sent (Petitioners) a Notice of Refund Determination (Notice) removing estimated payments claimed on their 2021 Idaho income tax return. Petitioners protested, and the case was sent to the Tax Commission’s Appeals Unit (Appeals). The Tax Commission has reviewed the matter and hereby upholds the Notice.

BACKGROUND

Petitioners filed an Idaho resident income tax return claiming \$520 in estimated payments. Taxpayer Accounting sent them a letter requesting Petitioners verify these estimated payments by providing copies of cancelled checks or confirmation showing their bank debited the amount if paid electronically. Petitioners responded, providing copies of their bank statements showing a debited amount of \$524.58 to the “State of Idaho” on March 9, 2021. Taxpayer Accounting still could not verify the estimated income tax payment in their system, so they transferred the matter to Appeals. Appeals sent correspondence to Petitioners in an attempt to resolve the case, but they did not respond.

ANALYSIS

Upon further review of the bank statements provided to Taxpayer Accounting, the name associated with the account is “ _____ a sole proprietorship reported on Petitioners’ tax return. It was discovered that the \$524.58 payment claimed as an estimated income tax payment was actually a 2020 sales tax payment for the business made on March 9, 2021.

CONCLUSION

Taxpayer Accounting sent Petitioners a Notice removing the estimated payments claimed on their 2021 Idaho income tax return. Upon discovery of the estimated payment being a sales tax payment, the Tax Commission finds the adjustment to be correct.

Therefore, the Notice dated September 6, 2022, and directed to _____ is hereby APPROVED and MADE FINAL.

IT IS ORDERED that Petitioners pay the following tax, and interest computed to May 15, 2023:

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2021	\$45	\$2	\$47

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

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

DATED this _____ day of _____ 2023.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2023,
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.
