

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 0-212-648-960
)	
Petitioners.)	DECISION
<hr style="width: 45%; margin-left: 0;"/>)	

Taxpayer Accounting sent (Petitioners) a Notice of Refund Determination (Notice) for tax year 2021. 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 2021 Idaho income tax return and claimed \$7,880 in estimated payments. Taxpayer Accounting reviewed the return, and only had record of \$6,500 in estimated payments, a \$1,380 difference. Taxpayer Accounting then sent Petitioners a Notice adjusting their return to reflect the \$1,380 difference in estimated payments. Petitioners protested, providing copies of checks and a breakdown of all the payments submitted. Petitioners argue they provided the wrong information to their accountant, and their return should reflect \$8,000 in estimated payments, rather than \$7,880 that was originally reported. Taxpayer Accounting acknowledged their protest, and the case was transferred to the Tax Commission’s Appeals Unit (Appeals) for further review.

Appeals reviewed the case and sent Petitioners correspondence attempting to explain the adjustment and their right to a hearing. Petitioners did not respond, so the Tax Commission must make its decision on the information and facts available.

ANALYSIS AND FINDINGS

The Tax Commission has records of \$6,500 in estimated payments for the 2021 tax year.

The payments are broken down accordingly:

- \$1,500 estimated payment made on July 5, 2021
- \$1,500 estimated payment made on September 24, 2021
- \$2,500 estimated payment made on December 21, 2021
- \$1,000 estimated payment made on January 8, 2022

The total payments for 2021 are equal to \$6,500. However, Petitioners argue there was an additional payment of \$1,500 made on April 5, 2021, that should have been counted for the 2021 tax year. According to Tax Commission records, the payment made on April 5, 2021, was applied to their 2020 return, rather than their 2021 return. Petitioners checked the “2020” box in the upper left corner of the Form 51 voucher attached to the check, requesting the payment to be applied to the 2020 tax year.

CONCLUSION

Petitioners sent four separate estimated payments to the Tax Commission for the 2021 tax year totaling \$6,500. The \$1,500 in contention was applied to their 2020 return. The Tax Commission has reviewed the facts at hand and has determined the adjustments made by Taxpayer Accounting to be appropriate and accurate. Petitioners’ reduced refund has been issued by paper check and redeemed on December 15, 2022.

THEREFORE, the Notice of Refund Determination dated December 2, 2022, is hereby APPROVED and MADE FINAL.

No DEMAND for payment is required as this decision reduces Petitioners’ refund.

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.
