



## ANALYSIS

The disallowance of the overpayment roll-forward for 2021 stems from adjustments starting in 2018. In 2018, Petitioners claimed \$18,721 in estimated payments. This amount was comprised of \$9,853 in overpayment roll-forward from 2017 and \$8,868 in payments made throughout 2018. Taxpayer Accounting could not verify \$1,868 in estimated payments for 2018, so they sent Petitioners a Notice reducing their overpayment roll-forward going into 2019 from \$6,954 to \$5,086.

Petitioners did not reflect this adjustment on their 2019 return, still claiming \$6,954 in overpayment roll-forward. Additionally, Petitioners sent an \$8,000 estimated payment after the due date of June 15, 2020. Estimated payments made after the due date are treated as return payments. Taxpayer Accounting adjusted Petitioners' 2019 return to reflect a reduction of estimated payments from \$22,748 to \$12,880. This adjustment resulted in a tax due of \$887 rather than a refund of \$8,981. Therefore, no overpayment roll-forward was available going into tax year 2020 and \$7,110.18 was refunded back to Petitioners (\$8,000 late payment - \$887 tax due - \$2.82 late file interest).

Again, Petitioners did not reflect these adjustments on their 2020 return and claimed \$8,699 in estimated payments. This amount is slightly less than what was reported on their original 2019 return, but it can be assumed they tried to claim their 2019 overpayment roll-forward as they did not make any payments during 2020. Taxpayer Accounting then removed the \$8,699 in estimated payments and sent Petitioners a Notice to reflect this adjustment. Petitioners did not respond to the Notice. With this adjustment, Petitioners have no claim to any overpayment roll-forward for 2021.

## CONCLUSION

Petitioners failed to reflect changes to their overpayment roll-forward for 2018, 2019, and 2020. With all the changes stated previously, Petitioners do not have claim to the \$1,269 overpayment roll-forward from tax year 2020. The adjustments made to Petitioners' 2021 return have been reviewed and have been deemed appropriate and accurate.

THEREFORE, the Notice of Determination dated December 20, 2022, is hereby APPROVED and MADE FINAL.

No DEMAND for payment is required as payment has been received.

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.

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