

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
)
 [REDACTED]) DOCKET NO. 0-271-668-224
 [REDACTED])
 [REDACTED])
 Petitioner.) DECISION
)
 _____)

Taxpayer Accounting sent [REDACTED] (Petitioner) a Notice of Refund Determination (Notice) for tax year 2023. Petitioner protested, disagreeing with the removal of a portion of their estimated payments. The Tax Commission has reviewed the matter and hereby upholds the Notice.

BACKGROUND

Petitioner filed their 2023 business income tax return and claimed \$283,565 in estimated payments. Taxpayer Accounting reviewed the return but could not verify \$38,401 of those estimated payments. Taxpayer Accounting sent a letter to Petitioner requesting copies of cancelled checks or electronic payment confirmations to verify the missing \$38,401. Petitioner did not respond. Taxpayer Accounting then sent Petitioner a Notice, removing \$38,401 in estimated payments and reducing their refund roll-forward into 2024. Petitioner protested, agreeing that they had miscalculated their estimated payments for 2023, but believed the Notice was missing a \$1,092 refund roll-forward from 2022. Taxpayer Accounting acknowledged their protest and transferred the matter to the Tax Commission’s Appeals Unit (Appeals) for administrative review. Appeals reached out to Petitioner to potentially resolve the issue, but Petitioner never responded. With no additional information, the Tax Commission must make its decision on the information currently available.

ANALYSIS

For tax year 2022, Petitioner reported \$84,444 in total Idaho income tax and claimed \$200,700 in estimated payments. This resulted in a \$116,262 overpayment stated on ID Form 41 line 62. On line 63, there are two sections with options on how a taxpayer wants to direct their overpayment. A taxpayer can request their overpayment to be refunded to them, have it roll forward to the next year, or a combination of both. Petitioner requested \$115,164 to roll forward into the next year, with the refund section left blank. Taxpayer Accounting assumed the difference of \$1,092 should be refunded to Petitioner. Taxpayer Accounting refunded \$1,092 to Petitioner on January 31, 2024, via check number 150211506. Because Petitioner never redeemed the check, it was sent to unclaimed property on July 1, 2025.

For tax year 2023, Petitioner reported \$114,143 in total Idaho income tax, sent \$130,000 in estimated payments, and rolled forward \$115,164 from 2022. Petitioner claimed \$283,565 in estimated payments, resulting in a \$38,401 discrepancy. While Petitioner acknowledges that \$37,309 of the discrepancy was due to miscalculation, the \$1,092 can be attributed to the refund from 2022.

CONCLUSION

Taxpayer Accounting sent Petitioner a Notice for tax year 2023 removing \$38,401 in estimated payments. While Petitioner accepts that \$37,309 of the discrepancy was due to miscalculation, the rest was due to an unclaimed refund sent to Petitioner for tax year 2022.

THEREFORE, the Notice of Refund Determination dated August 28, 2025, reducing Petitioner's refund for the tax year 2023 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:

[REDACTED]

Receipt No.

