

“ACH Origination Report” with the account number, account type, individual name, and TXP Addenda record. The TXP Addenda record is a series of numbers and letters identifying ACH credit payments. A valid TXP Addenda record contains Tax Commission specific identifiers that show the tax type, account number, payment amount, date, etc. Within Petitioner’s TXP Addenda record, shows a “tax type code” of 00240. This code is not only the incorrect code for business income tax estimated payments, but it is also not a code that is used at the Tax Commission. The Tax Commission additionally thoroughly reviewed the payment records and could not find the \$520 in question.

CONCLUSION

Petitioner’s TXP Addenda records did not use the correct tax type code for their \$520 estimated payment. Furthermore, the tax type code is not a recognizable code the Tax Commission uses. The Tax Commission has reviewed the facts at hand and has determined the \$520 payment was never received and the adjustments made by Taxpayer Accounting were appropriate and accurate. With the adjustments presented in the Notice, Petitioner’s overpayment roll-forward into 2022 is now \$6,064.

THEREFORE, the Notice of Refund Determination dated April 20, 2023, is hereby APPROVED and MADE FINAL.

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

An explanation of Petitioner’s right to appeal this decision is enclosed.

DATED this _____ day of _____ 2024.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2024,
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.
