## BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

| In the Matter of the Protest of | ) |
| :--- | :--- | :--- |
|  | ) |
| Petitioner. | ) |
|  | ) |
|  |  |

Taxpayer Accounting sent
(Petitioner) a Notice of Refund Determination (Notice) for tax year 2021. Petitioner 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

Petitioner files as a C-Corporation with a less than $100 \%$ Idaho apportionment factor. Petitioner filed their 2021 Idaho Form 41 Corporation Income Tax Return and claimed \$6,614 in estimated payments. The amount claimed in estimated payments did not agree with the Tax Commission's records, so Taxpayer Accounting sent Petitioner a Notice reducing their estimated payments by $\$ 520$. Petitioner protested, providing documentation for the $\$ 520$ payment and requested the amount be applied to their 2021 return. Taxpayer Accounting acknowledged their protest and transferred the case to the Tax Commission's Appeals Unit (Appeals).

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

## ANALYSIS AND FINDINGS

Petitioner explained in their protest letter that they made a Quarter 2 payment of $\$ 520$ to the Tax Commission and was debited on September 9, 2021. They also provided a copy of their
"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 $\qquad$ day of $\qquad$ 2024.

## CERTIFICATE OF SERVICE

I hereby certify that on this $\qquad$ 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.

