

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 0-412-255-232
)	
Petitioners.)	DECISION
<hr style="width: 45%; margin-left: 0;"/>)	

The Central Processing Bureau (Bureau) at the Idaho State Tax Commission (Tax Commission) issued a Notice of Deficiency Determination (Notice) to (Petitioners) asserting an income tax deficiency of \$3,019 for tax year 2021. Petitioners filed a timely appeal and petition for redetermination of the Notice. The Tax Commission has reviewed the file and hereby issues its decision to modify the Notice.

The amount of estimated tax payments claimed by Petitioners did not match what the Tax Commission posted to their account for tax year 2021. The Bureau requested Petitioners provide documentation supporting their estimated payments. Petitioners did not provide the requested information. Therefore, the Bureau changed Petitioners’ return creating a balance due. Petitioners appealed.

Based on the information available, in September 2021, Petitioners submitted a \$3,000 payment (Check No. 021614) with an estimated payment voucher directing the Tax Commission to apply the payment to tax year 2020, resulting in an overpayment for tax year 2020. In November 2021, the Tax Commission refunded the \$3,000 overpayment. In December 2021, Petitioners redeemed the overpayment. In March 2022, Petitioners filed their 2021 Idaho individual income tax return and claimed the payment in question.

The Tax Commission finds Petitioners cannot claim credit for the payment in question because they requested the Tax Commission apply it to tax year 2020 resulting in an overpayment,

which the Tax Commission refunded. Therefore, Petitioners cannot claim the credit for the payment in tax year 2021.

The Bureau added interest to the income tax deficiency. The Tax Commission has reviewed the addition and found it to be appropriate per Idaho Code section 63-3045 and has updated interest accordingly. Interest is calculated through December 22, 2022 and will continue to accrue at the rate set forth in Idaho Code section 63-3045(6) until paid.

The Bureau added late pay penalty to the income tax deficiency in accordance with Idaho Code section 63-3046. The Tax Commission has reviewed the addition and has decided to remove the penalty given the facts and circumstances.

THEREFORE, the Notice of Deficiency Determination dated June 8, 2022, is hereby MODIFIED, in accordance with the provisions of this decision, and is AFFIRMED and MADE FINAL.

IT IS ORDERED that Petitioners pay the following tax, and interest.

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2021	\$3,000	\$62	<u>\$3,062</u>
			<u>\$3,062</u>

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of Petitioners' right to appeal this decision is enclosed.

DATED this _____ day of _____ 2022.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2022,
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.
