

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 0-416-987-136
)	
Petitioners.)	DECISION
<hr style="width: 45%; margin-left: 0;"/>)	

(Petitioners) protest the Notice of Refund Determination (Notice) issued by the Revenue Operations division of the Idaho State Tax Commission (Tax Commission) dated October 22, 2021. The Notice reduced Petitioners’ refund for tax year 2020 from \$870 to \$113.

Petitioners timely filed their 2020 individual income tax return showing estimated payments in the amount of \$837.¹ Revenue Operations, as part of their normal procedures, checked Tax Commission records for receipt of payments totaling this amount. Revenue Operations was only able to locate a portion of the amount claimed, \$80. Therefore, Revenue Operations made an adjustment to remove the unsubstantiated portion of the payment shown on the return and sent Petitioners a Notice, showing the tax effect of the adjustment.

Petitioners responded to the Notice, objecting to the change to their return and providing a copy of an online bank transaction. The document provided shows the following, “Web Authorized Pmt Id.gov” in the amount of \$837.31, completed on December 21, 2020. Revenue Operations searched Tax Commission records but could not locate this payment.

Revenue Operations contacted Petitioners acknowledging their protest and informing them of their findings regarding the payment. Revenue Operations received no further communications from

¹ Estimated payments are payments received prior to the due date of the return and along with Idaho withholdings, reduce the amount of individual income tax due.

Petitioners and therefore forwarded their file to the Tax Commission's Appeals unit (Appeals) for administrative review.

Appeals reached out to Petitioners again explaining the adjustment made to their 2020 return and the alternatives available for redetermining a protested Notice. Petitioners responded, did not request a hearing but rather questioned why the Tax Commission was unable to track down their payment.

Idaho.gov, the website through which Petitioners made their payment, is the "Official Website of the State of Idaho." This site provides many online services and by following numerous tabs and links, one can get to the Tax Commission's website and make an electronic payment of taxes. However, payments to other state agencies, too numerous to mention, may also be made through Idaho.gov. The transaction document provided shows only that Petitioners made a payment through this site, it does not show to what agency.

During the administrative review, Appeals reached out to the Tax Commission's accounting department for assistance in locating the payment based on the date and amount of the payment. After a thorough search, Accounting confirmed the Tax Commission did not receive Petitioners' payment of \$837.31.

Petitioners' 2020 tax return shows estimated payments totaling \$837. However, the Tax Commission is only able to identify a single estimated payment of \$80. The Tax Commission finds the determination by Revenue Operations is correct, and the Notice reducing Petitioners' refund should be affirmed.

THEREFORE, the Notice dated October 22, 2021, and directed to
is hereby APPROVED and MADE FINAL.

Petitioners' refund was reduced, therefore, no demand for payment is made or necessary.

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.
