

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
)
) DOCKET NO. 0-425-403-392
)
)
) DECISION
)
 Petitioner.)

Taxpayer Accounting sent (Petitioner) a Notice of Deficiency Determination (Notice) for tax year 2022. 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 S-Corporation with a less than 100% Idaho apportionment factor. Petitioner filed their 2022 Idaho Form 41S S Corporation Income Tax Return and claimed \$150 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 removing their estimated payments. Petitioner protested, providing documentation for the \$150 estimated payment made during 2022. 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 an informal hearing. Petitioner did not respond, so the Tax Commission must make its decision on the information available.

ANALYSIS AND FINDINGS

Petitioner provided a copy of a \$150 check made on March 14, 2022, and a copy of their Form 41ES Voucher for estimated tax payments. In review of Petitioner’s records, it appears the \$150 in

question was applied to their 2021 return rather than 2022. This amount was refunded to them by paper check on February 22, 2023, and was redeemed on March 8, 2023. Therefore, the \$150 estimated payment cannot be applied to their 2022 return.

CONCLUSION

Petitioner received credit for the \$150 payment in the form of a 2021 return payment. The Tax Commission has reviewed the facts at hand and has determined the adjustments made by Taxpayer Accounting to be appropriate and accurate.

THEREFORE, the Notice of Deficiency Determination dated August 4, 2023, is hereby APPROVED and MADE FINAL.

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2022	\$130	\$9	\$139

Interest is calculated through July 11, 2024.

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

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

DATED this 10th day of April 2024.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this 10th day of April 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.
