BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of	
	Petitioner.

DOCKET NO. 0-461-988-864

DECISION

(Petitioner) protested the Notice of Refund Determination dated May 13, 2024. Petitioner disagreed with the reduced refund determined by the Revenue Operations Division. The Tax Commission reviewed the matter and affirmed the Notice of Refund Determination.

BACKGROUND

Petitioner filed her 2023 Idaho individual income tax return claiming a credit for estimated tax payments. During the processing of returns, a potential error was identified with Petitioner's return. Taxpayer Accounting reviewed her return and found that there was no record of an estimated tax payment for 2023. Taxpayer Accounting sent Petitioner a letter asking her to verify the estimated tax payment, she responded that she filed through TurboTax and paid to file as normal. Petitioner provided copies of the confirmation of payment. Taxpayer Accounting reviewed the information and saw that the payment was payment for use of TurboTax services, not estimated tax payments. Taxpayer Accounting corrected Petitioner's 2023 return and sent her a Notice of Refund Determination.

Petitioner protested stating she was told by a representative of the Tax Commission that the TurboTax software she used to prepare her return had automatically filled in the estimated tax payment line on her return with the contested amount. She stated the representative told her this was a common error, and that the entry was related to a check she received from the state in that amount. Petitioner stated she never received such a check, and the representative told her she would be getting her full refund and that is what she wants to happen.

Taxpayer Accounting acknowledged Petitioner's protest and referred the matter to the Tax Commission's Appeals Unit (Appeals). Appeals sent Petitioner a letter explaining the correction to her 2023 return and asked if she wanted to withdraw her protest or continue with the appeal process. Petitioner responded, reiterating what she stated in her protest and again requesting a refund of \$207. She did not ask for an informal hearing or provide any additional documentation. Therefore, the Tax Commission decided the matter based upon the information available.

ANALYSIS AND FINDINGS

Petitioner's 2023 Idaho income tax return was filed claiming a credit for estimated income tax payments. Tax Commission records do not show her ever making an estimated income tax payment. When Petitioner's return was processed, Taxpayer Accounting corrected her return and sent her a Notice of Refund Determination with the explanation that the claimed estimated tax payment does not match Tax Commission records.

In her protest, Petitioner stated a Tax Commission representative said the problem was a software error and that she would get her full refund. Petitioner stated the representative told her the error was related to a check she supposedly received from the Tax Commission. She argued she should get the full refund as claimed on her return.

Estimated tax payments are payments taxpayers pay to the Tax Commission to cover the taxes they owe for a particular tax year. The Idaho income tax form has a line item for claiming or reporting the estimated tax payments paid to the Tax Commission. Petitioner's 2023 Idaho income tax return had an entry on that line claiming \$207 of estimated tax payments. However, Petitioner never made any payments to the Tax Commission. Petitioner stated the error came from a check

she was supposed to have received from the Tax Commission but never received it, her implication is that since she never received the check, she should now get it as part of her refund.

The Tax Commission is at a loss to understand why Petitioner thinks she should receive a refund of money she did not send to the Tax Commission or that she should have received a check from the Tax Commission. The Tax Commission has always sent Petitioner her refunds for the tax years she filed an Idaho income tax return. In addition, Petitioner received her rebate checks from the Tax Commission for tax years 2019 and 2020. However, there is no record of the Tax Commission sending or being required to send Petitioner a check for \$207.

If the Tax Commission inadvertently sent a check to Petitioner, she would have received a letter from the Tax Commission asking for the money back, it would not magically appear on her income tax return. Whether this was an error on the part of the tax preparation software, or an error Petitioner made when completing her return is unknown. Regardless, Petitioner did not make any estimated tax payments for tax year 2023, so no credit for estimated tax payments can be given. Therefore, the Tax Commission upholds the Notice of Refund Determination.

CONCLUSION

Petitioner filed her Idaho income tax return claiming an estimated tax payment. Tax Commission records do not support an estimated tax payment, and Petitioner provided nothing contrary to support her claim. Consequently, the Tax Commission must uphold the adjustment made to Petitioner's 2023 Idaho individual income tax return.

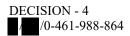
THEREFORE, the Tax Commission AFFIRMS the Notice of Refund Determination dated May 13, 2024, directed to

Since Petitioner's refund was reduced, no DEMAND for payment is required.

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.



