

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 0-475-694-080
)	
Petitioners.)	DECISION
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The Revenue Operations Bureau (Bureau) at the Idaho State Tax Commission (Tax Commission) issued a Notice of Refund Determination (Notice) to for tax year 2021 reducing their refund by \$550. Petitioners filed a timely appeal and petition for redetermination of the Notice. The issue on appeal is the amount of Petitioners’ estimated tax payments. The Tax Commission has reviewed the file and hereby issues its decision to affirm the Bureau’s Notice.

Petitioners claimed \$1,600 in estimated tax payments for tax year 2021. However, the Tax Commission’s records showed Petitioners only made \$1,050 in estimated tax payments. The Bureau requested Petitioners provide documentation supporting their estimated payments. Petitioners provided copies of canceled checks totaling \$1,400 along with an acknowledgement that \$1,600 was incorrect.

In pertinent part, on April 20, 2021, Petitioners submitted a \$350 check with a voucher directing the Tax Commission apply the payment to tax year 2021. However, the Tax Commission mistakenly applied the payment to tax year 2020 and refunded the payment on May 27, 2021. Accordingly, the Bureau determined Petitioners could only claim \$1,050 in estimated payments for tax year 2021 and issued a Notice.

Petitioners appealed contending entitlement to \$1,400 in estimated payments. The Bureau sent an email to Petitioners explaining that the payment referenced above was applied to their 2020

taxes, was included in their 2020 refund, and was unavailable to claim on their 2021 Idaho return. The Bureau did not receive a response from Petitioners. Therefore, the Bureau transferred the case to the Tax Appeals Unit. The Tax Appeals Unit notified Petitioners of their appeal options but did not receive a response.

The Tax Commission has reviewed the file and hereby finds the payment in question was applied to Petitioners' 2020 taxes, was included in their 2020 refund, and was unavailable to claim on their 2021 Idaho return. Petitioners have not provided any documentation showing the Bureau's Notice is in error.

THEREFORE, the Notice of Refund Determination May 26, 2022, is hereby APPROVED, in accordance with the provisions of this decisions, and is AFFIRMED and MADE FINAL.

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

DATED this _____ day of _____ 2023.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2023,
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.
