

Petitioners appealed contending they should receive a \$16,037 ABE credit. In support of their position, Petitioners provided a copy of the PTE's S corporation tax return and a copy of a check. (Check No. 288 for \$16,037). The information suggested the PTE paid ABE on behalf of Petitioners of \$16,037. The Bureau transferred the case to the Tax Appeals Unit for review.

Based on the information available, the Tax Commission finds the PTE paid ABE tax on behalf of Petitioners in the amount of \$16,037. It appears the PTE reported the incorrect amount on the Form ID K-1 it submitted to the Tax Commission. This along with Petitioners' submitted Form ID K-1 without any tax information caused confusion for the Bureau. Therefore, the Tax Commission finds Petitioners are due a refund of \$13,077.

THEREFORE, the Notice of Refund Determination dated July 29, 2022 is hereby MODIFIED, in accordance with the provisions of this decision, 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.
