

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 0-618-251-264
)	
Petitioner.)	DECISION
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Taxpayer Accounting sent (Petitioner) a Notice of Refund Determination (Notice) for tax year 2021. 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 C-Corporation with a less than 100% Idaho apportionment factor. Petitioner filed their 2021 Idaho Form 41 Corporation Income Tax Return and claimed \$5,638 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 reducing their estimated payments by \$600. The \$600 in question was applied to the prior year and added to Petitioner’s overpayment roll-forward into 2021. Petitioner protested, providing documentation for the \$600 payment and requested the amount be applied to their 2021 return. 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 a hearing. Petitioner did not respond, so the Tax Commission must make its decision on the information available.

ANALYSIS

The breakdown for Petitioner's total estimated payments for 2021 are as follows:

- \$1,038 overpayment roll-forward from 2020 (\$1,837 tax - \$2,875 estimated payments)
 - \$1,837 in total tax
 - \$1,375 overpayment roll-forward from 2019
 - \$400 estimated payment made April 14, 2021
 - \$600 estimated payment made April 16, 2021
 - \$500 estimated payment made June 17, 2020

- \$400 estimated payment made June 14, 2021

- \$800 estimated payment made September 14, 2021

- \$2,800 estimated payment made December 13, 2021

This brings the total estimated payments for 2021 to \$5,038. It appears Petitioner counted the \$600 payment twice, which is why the original amount claimed was \$5,638. No information has been provided to show this information is incorrect.

CONCLUSION

Petitioner already received credit for the \$600 payment in question as it was added to their 2020 overpayment roll-forward going into 2021. The Tax Commission has reviewed the facts at hand and has determined the adjustments made by Taxpayer Accounting to be appropriate and accurate. With the adjustments presented in the Notice, Petitioner's overpayment roll-forward into 2022 is now \$4,227.

THEREFORE, the Notice of Refund Determination dated January 24, 2023, is hereby APPROVED and MADE FINAL.

No DEMAND for payment is required as this decision reduces Petitioner's refund.

An explanation of Petitioner's 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.
