



for 2018. This created a domino effect disallowing refund roll-forwards for tax years 2019, 2020, 2021, and 2022. In each of these years, RO sent Petitioner a Notice advising them of their reduced estimated payments. Petitioner did not respond for any of the years except for 2022. Then in 2024, the Tax Commission's Quality Assurance and Research department conducted a review of Petitioner's past estimated payments and found the missing \$3,653 from 2018. A refund was issued on March 21, 2024, with interest to resolve the error.

The main issue stems from Petitioner arguing they should have a larger refund roll-forward from 2021 into 2022. Petitioner received a refund check for the missing 2018 estimated payment, so the payment cannot be recognized in later years as it would result in a double claimed credit. Therefore, the Notice for tax year 2022 is still correct and is calculated from the following:

- Petitioner sent \$2,200 in estimated payments for tax year 2021 and had no refund roll-forward from 2020.
- Petitioner had a total tax of \$1,337, resulting in a \$863 refund roll-forward into 2022.
- Petitioner sent \$600 in estimated payments for tax year 2022.
- With a refund roll-forward of \$863 and estimated payments of \$600, Petitioner's total Form 51 payments equal \$1,463 for 2022.
- Petitioner had a total tax of \$1,826, resulting in a \$363 tax due for 2022.

### **CONCLUSION**

Petitioner has received credit for the \$3,653 for tax year 2018 in the form of a refund check with interest. The payment cannot be recognized twice. The Tax Commission has reviewed the facts at hand and has determined the adjustment made by RO to be appropriate and accurate. With

the adjustments presented in the Notice, Petitioner does not have claim to a refund roll-forward into 2023.

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

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2022	\$363	\$13	\$376
		Less: Payment Received	\$(376)

No DEMAND for payment is required as this decision has been paid in full.

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.

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