

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

| | | |
|---|---|--------------------------|
| In the Matter of the Protest of |) | |
| |) | DOCKET NO. 0-631-350-272 |
| |) | |
| Petitioners. |) | DECISION |
| <hr style="width: 45%; margin-left: 0;"/> |) | |

(Petitioners) protested the Notice of Deficiency Determination (Notice) dated September 6, 2023. Petitioners disagreed with the Revenue Operations Division’s (Division) removal of their estimated payment for tax year 2022. The Idaho State Tax Commission (Tax Commission) reviewed the matter and hereby upholds the Notice for the following reasons.

BACKGROUND

Petitioners filed their 2022 individual income tax return showing “Line 47 - 2022 Form 51 estimated payments and amount applied from 2021 return” of \$639. The Division reviewed Tax Commission records and could not find any estimated payments for tax year 2022. The Division sent a letter requesting verification of estimated payments made to the Tax Commission for tax year 2022. Petitioners did not respond, so the Division issued a Notice reducing the total of estimated payments shown on the return to match Tax Commission records. Petitioners protested the Notice stating in their letter that they paid \$668 when they filed their return. Petitioners did provide an image showing a \$668 withdrawal paid to State of Idaho on April 26, 2023. The Division acknowledged their protest and forwarded the case to the Tax Commission’s Appeals Unit (Appeals) for administrative review.

Appeals reviewed the case and sent Petitioners an email and then a letter explaining that the Tax Commission did not receive an estimated payment, just the payment made with the return.

The letter also explained the alternatives available for redetermining a protested Notice. Petitioners did not respond to the email or letter. Therefore, the Tax Commission decided this matter based on information currently available.

ANALYSIS

Petitioners' 2022 tax return shows estimated payments totaling \$639. However, Tax Commission records do not reflect any estimated payments or refund forward for tax year 2022. The Tax Commission did receive a payment of \$668 with the return, which is the amount listed on the return due to the estimated payment of \$639.

CONCLUSION

The Tax Commission confirmed that Petitioners have \$0 of estimated payment available to claim on their 2022 Idaho income tax return and finds that the determination by the Division is correct.

The Bureau added interest to Petitioners' tax deficiency. The Tax Commission reviewed this addition and found it to be appropriate and in accordance with Idaho Code section 63-3045.

THEREFORE, the Notice dated September 6, 2023, and directed to

is hereby AFFIRMED and MADE FINAL.

IT IS ORDERED that Petitioners pay the following tax and interest computed to July 15, 2024:

| <u>YEAR</u> | <u>TAX</u> | <u>INTEREST</u> | <u>TOTAL</u> |
|-------------|------------|-----------------|--------------|
| 2022 | \$639 | \$43 | \$682 |

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of Petitioners' 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.
