BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of	)	
	)	DOCKET NO. 0-662-918-144
[redacted]	)	
	)	
	)	DECISION
Petitioner.	)	

The Tax Commission's Revenue Operations Division (Division) issued [redacted] (Petitioner) a Notice of Refund Determination (Notice) for tax year 2024 dated November 7, 2025. Petitioner's attorney-in-fact (AIF) protested the Notice. The Tax Commission reviewed the matter and for the reasons set forth below upholds the Notice.

Background

Petitioner filed Idaho Form 41, *Corporation Income Tax Return*, for tax year 2024, claiming $31,210 in estimated payments. The Division issued the Notice, reducing the amount of estimated payments on the return to match Tax Commission records. AIF sent a letter disagreeing with the adjustments. AIF explained that the estimated payments reported on the return included overpayment carried forward from Petitioner's 2023 Idaho return and two additional payments.

The Division sent a letter acknowledging the protest and stating that the matter would be forwarded to the Tax Commission's Appeals unit (Appeals). Appeals sent AIF and Petitioner letters explaining the reasons for the adjustment to the 2024 return and provided options for redetermining a protested Notice. AIF contacted Appeals regarding the adjustments but did not withdraw the protest. Therefore, the Tax Commission must render its decision based on the information currently available.

Analysis & Conclusion

In the protest letter, AIF explained that the $31,210 in estimated payments claimed on Petitioner's 2024 Idaho return consisted of the following:

- $19,210 of overpayment carried forward from the previous year's return
- A $5,000 payment made on June 12, 2024
- A $7,000 payment made on September 12, 2024

AIF included confirmation of the online payment requests and a copy of Petitioner's 2023 Idaho return.

Tax Commission records show that the Division had previously adjusted Petitioner's 2023 Idaho return and eliminated the $19,210 overpayment. The adjustment resulted in additional tax due and was not protested. A portion of Petitioner's June 12, 2024 payment of $5,000 was offset to apply toward the resulting liability, leaving $394 available as an estimated payment. Records also show two additional estimated payments applied toward tax year 2024 that Petitioner did not claim. In total, Tax Commission records reflect $22,894 in estimated payments for tax year 2024.

THEREFORE, the Notice dated November 7, 2025, and directed to Petitioner is hereby UPHELD and MADE FINAL.

The adjustments in the Notice do not result in additional tax due. Rather, Petitioner's overpayment eligible to be carried forward from the 2024 return and applied to the 2025 return is reduced from $25,627 to $17,311.

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

DATED this ________ day of ___________________ 2026.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this ________ day of ______________________________ 2026, 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.

[redacted]

____

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[redacted]

[redacted]/[redacted]/0-662-918-144