

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
[REDACTED]	)	DOCKET NO. 0-679-957-504
[REDACTED]	)	
[REDACTED]	)	
Petitioner.	)	DECISION
_____	)	

[REDACTED] (Petitioner) protested the Notice of Deficiency Determination (Notice) for tax year 2024 dated November 19, 2025. The Tax Commission reviewed the matter and hereby issues its final decision to uphold the Notice.

**Background**

Petitioner is a limited liability company that filed an Idaho S corporation income tax return for tax year 2024 and claimed a total of \$449 in estimated tax payments. While processing the return, the Tax Commission’s Revenue Operations division (RO) could not locate records of estimated payments matching the amount Petitioner claimed. RO issued the Notice on November 19, 2025, disallowing Petitioner’s estimated payments.

On December 1, RO received a response on Petitioner’s behalf from the CPA who had prepared the return. This response stated that Petitioner had a \$449 carryforward<sup>1</sup> from the 2023 return. On December 3, RO sent a letter acknowledging the protest and informing Petitioner that the case was being transferred to the Tax Commission’s Appeals unit (Appeals).

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<sup>1</sup> When a tax return shows credits and payments exceeding the tax liability, the result is an overpayment. A taxpayer may request that the overpayment be carried forward and applied to the subsequent year’s return as an estimated payment, that the overpayment be refunded, or that the total be split between the two options.

On December 15, Appeals sent Petitioner a letter outlining the options available for redetermining a protested Notice. Petitioner has not responded, so the Tax Commission must issue a decision based on information currently available.

### **Law & Analysis**

This case is regarding Petitioner's 2024 Idaho return but relies on matters involving the 2023 return, as well. RO adjusted Petitioner's Idaho tax returns for two consecutive years, 2023 and 2024.

For tax year 2023, Petitioner claimed estimated payments on the Idaho return. RO could not locate records of any estimated payments. Therefore, RO issued a Notice disallowing the amount claimed. This adjustment eliminated the \$449 overpayment claimed on the return and resulted in Petitioner owing additional tax. Petitioner did not protest the adjustment to the 2023 return and paid the amount due.

Like 2023, Petitioner claimed estimated payments on the 2024 Idaho return. According to the protest letter RO received, the estimated payments claimed were from the \$449 overpayment reported on the 2023 return. However, because of the previous adjustment, that overpayment is no longer available to carry forward and apply to 2024. Therefore, the Tax Commission determined that the adjustment in the Notice dated November 19, 2025, is correct.

RO added interest and penalty to Petitioner's tax deficiency. The Tax Commission reviewed those additions and finds them to be appropriate and in accordance with Idaho Code sections 63-3045 and 63-3046, respectively.

### **Conclusion**

Petitioner claimed a credit on the 2024 return for the carryover of an overpayment from the 2023 return. Due to a previous adjustment, the carryover was eliminated.

THEREFORE, the Notice dated November 19, 2025, and directed to [REDACTED] [REDACTED]

[REDACTED] is hereby UPHeld and MADE FINAL.

IT IS ORDERED that Petitioner pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2024	\$20.36	\$398.90	\$0.77	\$420.03

The Tax Commission DEMANDS immediate payment of this amount. Interest is calculated in accordance with Idaho Code section 63-3045.

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.

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