

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
)
 [REDACTED]) DOCKET NO. 0-692-737-024
 [REDACTED])
)
 Petitioner.) DECISION
)
 _____)

[REDACTED] [REDACTED] (Petitioner) protested the Notice of Refund Determination (Notice) issued by the Idaho State Tax Commission’s (Tax Commission) Revenue Operations Division (Division) dated June 13, 2025. Petitioner disagreed with the Division’s determination of her Idaho withholding for tax year 2024. The Tax Commission reviewed the matter and hereby upholds the Notice for the reasons stated below.

BACKGROUND

Petitioner filed an Idaho resident individual income tax return for tax year 2024. During processing, the Division was unable to reconcile the amount of Idaho withholdings claimed on the return with records maintained by the Tax Commission. As a result, the Division requested copies of Petitioner’s W-2 and 1099 forms to verify the claimed withholding. Petitioner did not respond to the request.

Consequently, the Division adjusted the withholding amount to match Tax Commission records and issued a Notice. Petitioner protested the Notice and provided two W-2 forms along with a copy of her Idaho return, asserting the amount of withholding claimed on her Idaho return is correct. However, the documentation provided did not substantiate the amount of Idaho withholding claimed.

The Division referred the matter to the Tax Commission’s Appeals Unit (Appeals) for administrative review. Appeals notified Petitioner of her options for redetermining a protested

Notice but received no response. Given Petitioner's opportunity to provide additional documentation and her decision not to, the Tax Commission decides the matter based on available information.

ANALYSIS

The W-2's Petitioner provided show Idaho withholding totaling \$4,016 from the following sources:

- [REDACTED] [REDACTED] \$3,764
- [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] \$252

Petitioner's 2024 return reported Idaho withholding of \$5,338, an excess of \$1,322.

Tax Commission records confirm the Idaho withholding amounts listed above. A review of the W-2 from [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] shows total state withholdings of \$1,574.28, with \$252 attributed to Idaho. It appears Petitioner mistakenly reported the total state withholdings instead of the amount attributed to Idaho.

CONCLUSION

Petitioner claimed Idaho withholding that could not be substantiated by Tax Commission records or the documentation she provided. Based on the evidence available, the Tax Commission finds the Division's adjustment to be appropriate.

The Division added interest to Petitioner's tax deficiency. The Tax Commission reviewed the addition and found it to be appropriate and in accordance with Idaho Code section 63-3045.

THEREFORE, the Notice dated June 13, 2025, and directed to [REDACTED] [REDACTED] is hereby AFFIRMED and MADE FINAL.

IT IS ORDERED that Petitioner pay the following tax and interest calculated per Idaho Code section 63-3045:

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2024	\$686	\$6	\$692

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

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

DATED this _____ day of _____ 2025.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2025,
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.
