BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of [redacted] Petitioner.	)	DOCKET NO. 0-713-151-488
	)	DECISION

[redacted] (Petitioner) protested the Notice of Refund Determination (Notice) dated December 19, 2025. Petitioner disagreed with the change made to the estimated payments on its 2024 Idaho fiduciary income tax return (return). The Tax Commission reviewed the matter and affirms the Notice of Refund Determination.

Petitioner filed its 2023 Idaho return claiming a $1,000 estimated payment, resulting in a $426 refund. During the processing of Petitioner's return, the Tax Commission's matching process found an error with the amount Petitioner claimed as an estimated payment and the amount recorded in the Tax Commission's records. Taxpayer Accounting reviewed Petitioner's 2023 return and found that there was no $1,000 estimated payment associated with tax year 2023.

Taxpayer Accounting corrected Petitioner's 2023 return and sent it a Notice of Refund Determination. Petitioner did not protest the Notice; the liability was established and the matter transferred to the Compliance department (Compliance) for collection of the debt. Petitioner's tax preparer later requested that the $1,000 payment posted to tax year 2024 be applied to 2023. Following this adjustment, Petitioner's 2023 refund carryforward was reduced from $426 to $324 after assessment of late penalty and interest.

Petitioner filed its 2024 return claiming a $1,000 estimated payment and a $426 carryover credit from their 2023 return. Taxpayer Accounting reviewed Petitioner's 2024 return and found that there was no record of a 2024 estimated payment and that Petitioner's carryover credit from

2023 was previously reduced. Taxpayer Accounting corrected Petitioner's 2024 return to match the Tax Commission records and sent it a Notice.

Petitioner protested asserting it had a $426 carryforward from 2023 and a 2024 estimated payment of $1,000. Taxpayer Accounting acknowledged Petitioner's protest and referred the matter to the Tax Commission's Appeals Unit (Appeals) for administrative review.

Appeals sent Petitioner a letter to explain the available options for redetermining a protested Notice. Petitioner did not respond to the letter or request an informal hearing, but their tax preparer did provide additional information, a statement claiming two $1,000 payments were made, one to be applied to tax year 2023 and another for tax year 2024. Petitioner's tax preparer also provided a copy of its Idaho return for 2024, copies of its 2023 and 2024 extension vouchers, and a copy of their 2023 extension payment.

The Tax Commission did receive a $1,000 extension payment for tax year 2023. However, the voucher included with this payment shows a different taxpayer and a different employer identification number. The taxpayer identified on the voucher claimed and received credit for the $1,000 payment. Therefore, this $1,000 payment is not available for Petitioner's 2023 return.

As for Petitioner's 2024 estimated payment of $1,000, it was applied to Petitioner's 2023 balance due of $676, leaving $324 as an estimated payment for tax year 2024.

Petitioner was given the opportunity to substantiate the payments shown on its 2024 return but failed to do so. Consequently, the Tax Commission must uphold the adjustment made to Petitioner's 2024 return.

THEREFORE, the Notice of Refund Determination dated December 19, 2025, directed to [redacted] is Approved and MADE FINAL.

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

YEAR	TAX	PENALTY	INTEREST	TOTAL
2024	$456	$55	$24	$535

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.

[redacted] _____

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