

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 0-728-192-000
 [REDACTED])
 [REDACTED])
 [REDACTED])
)
) Petitioner.)
) DECISION
)
)

[REDACTED] [REDACTED] [REDACTED] [REDACTED] (Petitioner) protested the Notice of Refund Determination (Notice), dated September 3, 2025, issued by the Revenue Operation Division (Division) for fiscal year ended October 31, 2024 (tax year 2023). Petitioner disagreed with the Division’s adjustment to their estimated tax payments. The Idaho State Tax Commission (Tax Commission) reviewed the matter and for the reasons stated below upholds the Notice.

BACKGROUND

Petitioner claimed estimated tax payments on their 2023 Idaho S-Corp return, but the amount did not match the Tax Commission’s records. The Division reduced the estimated tax payments to reflect the amount available in Petitioner’s business income tax account and issued a Notice, reducing the amount of refund shown on the return. The Division received a protest of the Notice and referred the matter to the Tax Commission’s Appeals Unit (Appeals) for administrative review.

Appeals informed Petitioner of their options for redetermining a protested Notice. Petitioner responded but did not provide additional information or request an informal hearing. The Tax Commission, having reviewed the file, hereby issues its final decision.

LAW AND ANALYSIS

The Division reduced the amount of Petitioner’s estimated tax payment and the amount of refund claimed on their 2023 Idaho return. The Division’s adjustments are results of changes made

to Petitioner’s 2022 Idaho return.¹ A Notice was issued for tax year 2022 asserting additional taxes: \$20 minimum tax and \$10 permanent building fund (PBF) tax. Petitioners did not object to these adjustments.

A \$20 minimum tax is required for each corporation that transacts business in Idaho, is registered with the Idaho Secretary of State to do business in Idaho or is exercising its corporation franchise in Idaho. A \$10 PBF tax is required for each corporation who is “required to file a return under section 63-3030, Idaho Code.”² Idaho Code section 63-3082(1) states, “every person required file an income tax return shall pay a tax of ten dollars (\$10).” Idaho Code section 63-3083 defines the “person” as “any individual, or entity required to file a return under section 63-3030, Idaho Code.”

Petitioner’s 2022 Idaho return indicated that they had twenty-four unitary corporations who transacted business in Idaho. For tax year 2022, Petitioner reported the \$20 minimum tax and the \$10 PBF tax for only five of the 24 corporations. The Division increased Petitioner’s 2022 total tax to include \$20 minimum tax and \$10 PBF tax for the remaining nineteen corporations. The Division applied all estimated tax payments to additional tax due shown on their 2022 Notice. Therefore, there is no rollover to be applied to tax year 2023.

CONCLUSION

The Tax Commission finds the Division’s adjustments are accurate and therefore upholds the Notice.

¹ Petitioner’s 2022 Idaho return was filed for fiscal year ended October 31, 2023.

² Idaho Code section 63-3083 defines the “person” as “any individual, or entity required to file a return under section 63-3030, Idaho Code.”

THEREFORE, the Tax Commission AFFIRMS the Notice dated September 3, 2025,
directed to Petitioner.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
10/31/2024	\$60	\$0	\$2.88	<u>\$62.88</u>
			Less: Payment Received	(62.88)
			Total Due	<u>\$0</u>

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.
