

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 0-753-935-360
,)	
)	
Petitioner.)	DECISION
<hr style="width: 45%; margin-left: 0;"/>)	

Taxpayer Accounting sent (Petitioner) a Notice of Refund Determination (Notice) for tax year 2022. Petitioner protested, disagreeing with the adjustments made to her Idaho estimated income tax payments. The Tax Commission has reviewed the case and hereby upholds the Notice.

BACKGROUND

Petitioner filed her 2022 Idaho income tax return and claimed \$3,045 in estimated payments. Taxpayer Accounting reviewed the return, and only had record of \$2,283 in estimated payments, a \$762 difference. Taxpayer Accounting then sent Petitioner a Notice adjusting her return to reflect the \$762 difference in estimated payments. Petitioner protested, providing emailed receipts and bank statements showing the \$762 was sent and taken out of her bank account. She goes on to explain that she accidentally entered “Period 2021” instead of 2022, but since it was taken out of her bank account, it should be counted. Taxpayer Accounting acknowledged her protest, and the case was transferred to the Tax Commission’s Appeals Unit (Appeals) for further review.

Appeals reviewed the case and sent Petitioner correspondence attempting to explain the adjustment and their right to a hearing. Petitioner did not respond, so the Tax Commission must make its decision on the information and facts available.

ANALYSIS

The Tax Commission indeed received the \$762 in question, but applied the payment as instructed by Petitioner. Petitioner had not paid her tax balance on her 2021 return, so the payment was applied towards that balance. The tax due on her 2021 return was \$648, so a refund of \$114 was sent to Petitioner through paper check on May 17, 2022. Therefore, the \$762 payment cannot be applied to the 2022 tax year.

CONCLUSION

Petitioner's payment of \$762 was applied to her 2021 return instead of her 2022 return, and the remaining difference refunded to her by paper check. The Tax Commission has reviewed Petitioner's case file, and finds the adjustments made by Taxpayer Accounting to be accurate and appropriate.

THEREFORE, the Notice of Refund Determination dated May 22, 2023, is hereby APPROVED and MADE FINAL.

No DEMAND for payment is required as this decision reduces Petitioner's refund.

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

DATED this _____ day of _____ 2024.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2024,
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.
