BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of	)	
	)	DOCKET NO. 0-792-351-744
[redacted]	)	
	)	
Petitioner.	)	DECISION
	)	

[redacted] (Petitioner) protested the Notice of Refund Determination (Notice) dated August 25, 2025. Petitioner disagreed with the change made to the amount of their estimated payments claimed on their Fiscal Year (FY) 2024[1] Idaho corporation income tax return. The Tax Commission reviewed the matter and affirms the Notice.

BACKGROUND

Petitioner filed their FY2024 Idaho corporation income tax return claiming an estimated payment of $440 and indicating on the return it was "overpayment from 5.31.2023 return". 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. Therefore, Taxpayer Accounting sent Petitioner a Notice stating the change made to its FY2024 return.

Petitioner protested stating they made a $500 payment in 2022 and that payment was applied to the $30 minimum tax due in FY2022 and FY2023, with the remaining $440 applied as an estimated payment for FY2024. Taxpayer Accounting acknowledged Petitioner's protest and referred the matter to the Tax Commission's Appeals Unit (Appeals) for administrative review.

Appeals reviewed the matter and sent Petitioner a letter that discussed the methods

[1] Tax period 07/01/23 through 06/30/24. Fiscal year changed from an ending period of 05/31 to 06/30 in FY2024.

available for redetermining a Notice. Petitioner did not respond. Appeals called Petitioner multiple times, receiving one voice message reply but no additional information. Therefore, the Tax Commission issues its decision based on the information available.

ANALYSIS AND FINDINGS

Petitioner made a $500 payment in 2022 which they intended to satisfy the $30 minimum tax due on their 2022, 2023, and 2024 returns. However, Petitioner was assessed a late file penalty and interest for FY2021. This resulted in a $72 reduction to the estimated payment amount for FY2022, reducing Petitioner's refund to be rolled forward to their FY2023 return. When filing their FY2023 return, Petitioners claimed an estimated payment of $470 , rather than the reduced amount of $398. Taxpayer Accounting changed the estimated payment to match Tax Commission records and sent Petitioner a Notice, which they did not protest. Petitioner continued to claim an incorrect amount of roll forward, $440, on their FY2024 return. Again, Taxpayer Accounting changed the estimated payment to match Tax Commission records. Because a portion of Petitioner's original payment of $500 was applied to penalty and interest assessed in a prior year, their refund must be reduced. As a result, Taxpayer Accounting's correction stands, and the Tax Commission upholds the Notice of Refund Determination.

THEREFORE, the Tax Commission AFFIRMS the Notice of Refund Determination dated August 25, 2025, directed to [redacted]

Since the Tax Commission's Notice REDUCED the FY2024 refund claimed and roll forward to Petitioner's FY2025 tax year, no ORDER for payment is necessary.

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:

[redacted]

Receipt No.

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