



**ANALYSIS**

The bank statement provided to the Tax Commission was from an individual account rather than Petitioner’s business account. After further review, the \$8,500 in contention was sent and applied to one of Petitioner’s shareholders, [REDACTED] [REDACTED]. The payment was applied to his individual income tax return in 2024 and refunded on October 24, 2025. Because the \$8,500 was never applied to Petitioner’s return and was refunded to one of their shareholders, it cannot be claimed as an estimated payment for 2024.

**CONCLUSION**

Taxpayer Accounting sent Petitioner a Notice for tax year 2024 removing \$8,500 in estimated payments. While Petitioner provided bank statement documentation, the money was never applied to their account and was refunded to the shareholder.

THEREFORE, the Notice of Refund Determination dated September 29, 2025, directed to

[REDACTED] [REDACTED] [REDACTED] [REDACTED] is hereby AFFIRED and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2024	6,537	163	285	6,985

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 \_\_\_\_\_ 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.

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