

Petitioner had opportunity to validate its claim, the Tax Commission decided the matter based upon the information available.

ANALYSIS AND FINDINGS

Petitioner filed their 2021 Idaho partnership income tax return claiming a refund of \$717. Petitioner requested this amount be applied as an estimated tax payment toward its 2022 tax year. The Tax Commission processed Petitioner's 2021 income tax return and found Petitioner's estimated payments did not match the amount recorded in the Tax Commission's records. The Tax Commission corrected Petitioner's return and Petitioner protested the correction.

Petitioner provided documentation showing their estimated payments throughout the year. The Tax Commission verified the receipt of each of Petitioner's payments. However, one payment Petitioner made was reversed in the Tax Commission's records. Upon further research, Appeals found that a stop payment order was placed on the check, so the Tax Commission never received the funds. Therefore, Petitioner's actual estimated payments were less than Petitioner's documented payments.

Because Petitioner put a stop payment order on one of its payments, Petitioner did not pay the amount claimed to the Tax Commission. As a result, Taxpayer Accounting's correction must stand, and the Tax Commission must uphold the Notice of Refund Determination.

CONCLUSION

Petitioner filed its Idaho income tax return claiming estimated tax payments. Tax Commission records do not support the full amount of Petitioner's claim because of a stop payment order placed on one of Petitioner's checks. Since the Tax Commission did not receive the full amount Petitioner claimed it paid, the adjustment to Petitioner's 2021 Idaho partnership income tax return must be upheld.

THEREFORE, the Tax Commission AFFIRMS the Notice of Refund Determination dated February 24, 2023, directed to

Since the Tax Commission's correction REDUCED the amount of estimated tax applied to Petitioner's 2022 tax year, no ORDER for payment is necessary.

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

DATED this _____ day of _____ 2023.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2023,
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.
