BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of [redacted] Petitioner.	))))))	DOCKET NO. 0-940-823-552 DECISION

Taxpayer Accounting sent [redacted] (Petitioner) a Notice of Refund Determination (Notice) for tax year 2024. Petitioner protested, disagreeing with the adjustment to their estimated tax payments. The Tax Commission has reviewed the matter and hereby upholds the Notice.

BACKGROUND

Petitioner is a C-Corporation reporting less than 100% apportionment to Idaho. Petitioner filed their 2024 Idaho return and claimed $1,940 in estimated payments. Taxpayer Accounting could not verify $970 of the payments claimed, so a Notice was sent to remove the said amount and reduce their estimated tax for 2025. Petitioner protested and provided a copy of a check to support the estimated payments. Taxpayer Accounting acknowledged their protest and transferred the case to the Tax Commission's Appeals Unit (Appeals). Appeals attempted to establish contact with Petitioner on March 4, 2026, but they did not respond. The Tax Commission must make its decision on the information currently available.

ANALYSIS

Petitioner has filed two returns in Idaho: 2023 and 2024. For tax year 2023, Petitioner sent a $1,000 estimated payment dated September 12, 2024. They also provided a payment voucher, but it was directed towards the 2022 tax year. Taxpayer Accounting applied the payment to the 2023 tax year, as Petitioner never filed a 2022 return. Petitioner ultimately had a tax due of $30, estimated tax payment of $1,000, and a refund of $970. Petitioner requested the refund to be forwarded to 2024. For tax year 2024, Petitioner did not submit any additional tax payments. According to the Tax Commission's records, Petitioner is entitled to $970 of estimated payments due to the refund carryforward from 2023. The check provided in Petitioner's protest was the $1,000 payment applied to tax year 2023. Without any evidence of additional payments, Petitioner can only claim $970 on their return for 2024.

CONCLUSION

Taxpayer Accounting sent Petitioner a Notice removing half of their estimated payments claimed on their 2024 Idaho Corporate tax return. During a review of Petitioner's records, the Tax Commission finds the adjustment to be appropriate according to all the evidence submitted.

The adjustment resulted in a reduction of refund, so no demand 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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