

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of

██████████

Petitioner.

DOCKET NO. 1-020-515-328

DECISION

██████████ (Petitioner) protested the Notice of Deficiency Determination (Notice) dated November 24, 2025. Petitioner disagreed with the changes the Revenue Operation Division (Division) made to his estimated payments on his 2024 Idaho individual income tax return. The Idaho State Tax Commission (Tax Commission) has reviewed the matter and upholds the Notice.

BACKGROUND

The Division found that Petitioner claimed estimated tax payments of \$1,085 on his return but it did not match the Tax Commission's records. The Division requested Petitioner provide documentation supporting his estimated payments. Petitioner did not respond, so the Division changed Petitioner's 2024 return, reducing the claimed payments to \$0, and issued a Notice. The Division received a protest and referred the matter to the Tax Commission's Appeals Unit (Appeals) for administrative review.

Appeals informed Petitioner of his options for redetermining a protested Notice. Petitioner responded and provided additional information but did not request an informal hearing. The Tax Commission, having reviewed the file, hereby issues its final decision.

ANALYSIS

Petitioner claimed \$1,085 of estimated payment on his 2024 return, but there is no record of the payment in Petitioner's individual income tax account. In response to Appeals' request, Petitioner provided images of confirmations of payments made to the Tax Commission. However,

these payment confirmations are unrelated to the estimated payment in question, and they did not substantiate the amount claimed on his 2024 return. Appeals requested Petitioner withdraw the protest so that the matter could be closed, but Petitioner did not respond.

CONCLUSION

The Tax Commission finds the Division's adjustment to Petitioner's estimated payments to be accurate and upholds the Notice. The Division added interest to Petitioner's Idaho tax. The Tax Commission reviewed the addition and found it appropriate and in accordance with Idaho Code section 63-3045.

THEREFORE, the Notice, dated November 24, 2025, and directed to Petitioner, is hereby AFFIRMED by this decision and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER 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	\$1,085	\$0	\$85	\$1,170

The Tax Commission DEMANDS immediate payment of this amount. Interest is calculated in accordance with Idaho Code section 63-3045.

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.


