

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 1-045-701-632
)	
Petitioners.)	DECISION
<hr style="width: 45%; margin-left: 0;"/>)	

(Petitioners) protest the Notice of Refund Determination (Notice) issued by the Revenue Operations division of the Idaho State Tax Commission (Tax Commission) dated April 11, 2023. The Notice removed estimated payments claimed by Petitioners, which changed their return from a refund of \$984 to a tax due of \$333.

Petitioners timely filed their 2022 individual income tax return showing estimated payments in the amount of \$1,317. Revenue Operations, as part of their normal procedures, checked Tax Commission records for payments totaling this amount for tax year 2022. Revenue Operations could not locate any payments for tax year 2022 so they sent Petitioners a request for information letter asking for verification of the estimated payments claimed on their 2022 return. Petitioners responded, providing a copy of their bank statement that reflected a \$1,317 payment to the Tax Commission on March 28, 2022. Revenue Operations conducted further research and was able to locate the \$1,317 payment. However, it was credited to tax year 2021. Therefore, Revenue Operations made an adjustment to remove the unsubstantiated payment shown on Petitioners' 2022 return, sent them a Notice showing the tax effect of the adjustment and forwarded the matter to the Appeals unit for administrative review.

Appeals reached out to Petitioners, explaining in more detail the adjustment made to their 2022 return and the alternatives available for redetermining a protested Notice. Petitioners did not

respond. Therefore, the Tax Commission issues its decision, upholding the adjustment shown in the Notice.

There is no dispute that the Tax Commission received an electronic payment from Petitioners in the amount of \$1,317. However, when choosing the “payment direction” on the Tax Commission’s web page, Petitioners selected 2021 as the filing period for the payment, not 2022.

Petitioners’ 2022 tax return shows estimated payments totaling \$1,317. However, the \$1,317 payment Petitioners made on March 28, 2022, was applied as an estimated payment for tax year 2021. Petitioners made no other payments for tax year 2022. The Tax Commission finds the determination by Revenue Operations is correct, and the Notice reducing Petitioners’ refund should be affirmed.

THEREFORE, the Notice dated April 11, 2023, and directed to is hereby APPROVED and MADE FINAL.

IT IS ORDERED that Petitioners pay the following tax, and interest (calculated to January 19, 2024):

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2022	\$333	\$13	\$346

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of Petitioners’ 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.
