

ANALYSIS

Petitioners provided a check written by “ [REDACTED] [REDACTED] [REDACTED] [REDACTED] There was no description in the memo line, but it was applied as an estimated payment to the entity, not to Petitioners’ individual account. According to the entity’s business income tax return, the \$7,400 estimated payment was applied and \$6,880 of ABE was distributed to Petitioners. The \$520 refund was then requested to be applied to tax year 2025. Petitioners never provided any additional information regarding the \$3,000 claimed on their individual return. Petitioners claimed the appropriate amount of ABE distributed from [REDACTED] [REDACTED] [REDACTED] [REDACTED] and did not make any additional individual estimated tax payments.

CONCLUSION

Petitioners were sent a Notice removing \$3,000 in estimated payments on their 2024 individual income tax return. The check provided did not substantiate the amount claimed on the return. Therefore, the adjustment made by Taxpayer Accounting is considered accurate.

THEREFORE, the Notice of Refund Determination directed to [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] dated August 1, 2025, is hereby APPROVED and MADE FINAL.

The adjustment resulted in a reduction of refund, so no demand for payment is necessary.

An explanation of Petitioners’ right to appeal this decision is enclosed.

DATED this _____ day of _____ 2025.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2025,
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.
