BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of [redacted] Petitioner.	)	DOCKET NO. 1-162-793-984
	)	DECISION

[redacted] (Petitioner) protested the Notice of Refund Determination (Notice) dated February 6, 2026. Petitioner disagreed with the changes the Revenue Operation Division (Division) made to the amount of estimated payments claimed on her 2024 Idaho individual income tax return. The Idaho State Tax Commission (Tax Commission) has reviewed the matter and upholds the Notice.

BACKGROUND

Petitioner claimed estimated tax payments on her 2024 return but the amount did not match the Tax Commission's records. Therefore, the Division reduced the estimated tax payment to reflect the amount available in Petitioner's individual income tax account 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 contacted Petitioner and her representative and informed them of the options available for redetermining a Notice. The representative responded but did not request an informal hearing nor did they provide additional information. The Tax Commission, having reviewed the matter, hereby issues its final decision.

ANALYSIS

The Division's adjustments to Petitioner's 2024 return are a result of the changes they made to Petitioner's 2022 and 2023 Idaho returns. For tax year 2022, the Division found that the amount

of estimated tax payments did not match the Tax Commission's records. The Division adjusted Petitioner's payments to reflect the amount available in her individual income tax account and issued a Notice for tax year 2022 (2022 Notice), reducing the amount of the rollover going to tax year 2023. Petitioner did not protest the 2022 Notice.

Despite being notified of the change in the rollover amount from 2022, Petitioner did not incorporate it into her 2023 return. Therefore, once again, the Division reduced Petitioner's estimated tax payments on her 2023 return and issued a Notice (2023 Notice). Petitioner protested the 2023 Notice but later withdrew the protest.

Although Petitioner agreed with the change in the rollover amount from 2023, Petitioner again did not incorporate it into her 2024 return. The Division reduced Petitioner's estimated tax payments claimed on her 2024 return and issued a Notice (2024 Notice). In response to the 2024 Notice, the representative indicated that Petitioner is entitled to the refund of estimated payments as claimed on her 2024 return but did not provide any substantiation supporting their position.

CONCLUSION

The Tax Commission finds the Division's adjustment to Petitioner's estimated payments for tax year 2024 to be accurate and therefore upholds the Notice.

The Notice reduced Petitioner's refund, therefore no DEMAND for payment is made or 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:

Receipt No.

[redacted]

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