BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of	)	
	)	DOCKET NO. 1-280-070-656
[redacted]	)	
	)	
Petitioners.	)	DECISION
	)	

[redacted] (Petitioners) protested the Notice of Refund Determination (Notice) dated August 29, 2025. Petitioners disagreed with the Idaho State Tax Commission's (Tax Commission) Revenue Operations Division's (Division) adjustment to their estimated payments for tax year 2024. The Tax Commission reviewed the matter and hereby upholds the Notice for the reasons stated below.

BACKGROUND

Petitioners filed their 2024 Idaho income tax return claiming $1,500 in estimated tax payments. During the processing of Petitioners' return, the Tax Commission's matching process found an error with the amount claimed as an estimated payment and the amount recorded in Tax Commission records. The Division sent Petitioners a letter requesting proof of estimated payments made to the Tax Commission, there was no response.

The Division issued a Notice removing the $1,500 estimated payment. Petitioners protested and provided an email confirming that they attempted to make an online payment to the Tax Commission. The Division reviewed the payment information and could not locate the bank account associated with the alleged payment. The Division acknowledged Petitioners' protest and referred the matter to the Tax Commission's Appeals Unit (Appeals) for administrative review.

Appeals reviewed the matter and sent Petitioners a letter explaining how a protested Notice could be redetermined. Petitioners did not respond. Seeing that Petitioners had opportunity to provide more information, the Tax Commission decides the matter based upon the information available.

ANALYSIS

Petitioners filed their 2024 Idaho individual income tax return reporting an overpayment of $5,330. The Tax Commission processed Petitioners' 2024 return and found their estimated payments did not match the amount recorded in the Tax Commission's records. The Tax Commission corrected Petitioners' return, and they protested the correction.

Petitioners provided an email confirming the payment made, however the bank account used to make this payment could not be located by the Tax Commission. Therefore, no payment was ever received from Petitioners. As a result, the Division's correction stands, and the Tax Commission must uphold the Notice.

CONCLUSION

Petitioners filed their Idaho income tax return claiming estimated tax payments. Tax Commission records do not support their claim. The Tax Commission did not receive the amount Petitioners claimed they paid, therefore the adjustment to Petitioners' 2024 return must be upheld.

THEREFORE, the Notice dated August 29, 2025, and directed to [redacted] is hereby AFFIRMED and MADE FINAL.

An explanation of Petitioners' 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.

____

____