

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 1-280-164-864
)	
Petitioners.)	DECISION
<hr style="width: 45%; margin-left: 0;"/>)	

Taxpayer Accounting sent (Petitioners) a Notice of Refund Determination (Notice) for tax year 2021. Petitioners protested, and the case was transferred to the Tax Commission’s Appeals Unit (Appeals). The Tax Commission has reviewed the case and hereby upholds the Notice.

BACKGROUND

Petitioners filed their 2021 Idaho individual income tax return and claimed \$15,000 on ID Form 43, line 67 as “estimated payments.” Taxpayer Accounting could not locate these payments, so they sent Petitioners a Notice removing the claimed estimated payments. Petitioners protested, stating they indeed sent in a payment on April 16, 2022, and provided a “Payment Request” receipt from the Tax Commission’s Taxpayer Access Point (TAP) program. Taxpayer Accounting acknowledged their protest, and the case was transferred to Appeals.

Appeals sent correspondence to Petitioners attempting to explain the situation to them and their right to a hearing. Petitioners did not respond to Appeals’ correspondence. Therefore, the Tax Commission must issue its decision on the information available.

ANALYSIS

TAP can provide taxpayers with payment information if requested. The information page includes a confirmation number, the bank the money was paid from, the amount, payment type, and date of payment. However, this is only a payment request, and it is the responsibility of the

taxpayer to review their bank statement to confirm the transaction was successful. In review of the Tax Commission's records, it appears the payment was rejected as "not authorized" on April 21, 2022. The Commission attempted several times to communicate this information to Petitioners and to obtain documentation which might substantiate the payment, but the attempts were unsuccessful. Without any other information available, the Tax Commission must rely on their records and determine the payment was indeed rejected. Therefore, the payment cannot be claimed on Petitioners' 2021 return.

CONCLUSION

Petitioners attempted to send a \$15,000 estimated income tax payment for tax year 2021. The payment was rejected as "not authorized" and never credited to the Tax Commission. Therefore, the adjustment made removing the payment from Petitioners' 2021 return is accurate and appropriate.

THEREFORE, the Notice of Refund Determination dated February 3, 2023, is hereby APPROVED and MADE FINAL.

The Notice issued a reduction in refund, so no demand for payment is necessary.

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.
