BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of [redacted] Petitioner.	))))))	DOCKET NO. 1-335-219-200 DECISION

[redacted] (Petitioner) protested the Notice of Refund Determination (Notice) dated February 2, 2026. Petitioner disagreed with the changes the Revenue Operation Division (Division) made to the amount of estimated payments claimed on their 2024 Idaho corporation 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 their 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 business 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 informed Petitioner of their options for redetermining a protested Notice. Petitioner did not respond 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 2023 Idaho return. For tax year 2023, the Division found that the amount of estimated tax payments did not match the Tax Commission's records. Therefore, the Division adjusted Petitioner's payments to reflect the amount available in their business income tax account and issued a Notice (2023 Notice), reducing the amount of the rollover going to tax year 2024. Petitioner did not protest the 2023 Notice.

Despite being notified of the change in the rollover amount from 2023, Petitioner did not incorporate it into their 2024 return. Therefore, once again, the Division reduced Petitioner's estimated tax payments on their 2024 return and issued a Notice. (2024 Notice).

In response to the 2024 Notice, Petitioner provided proof of a $10,000 payment and argued that it was their estimated payment for tax year 2024. The Tax Commission received the $10,000 payment but applied it to tax year 2023, instead of 2024, because there was an outstanding balance in Petitioner's business income tax account for 2023. After satisfying the 2023 outstanding balance, the Tax Commission applied the remainder of the payment to tax year 2024.

In addition to the $10,000 payment, Petitioner made an $11,000 payment and explained that it was "intended to be a 2024 extension payment, but it was coded to the Q1 2025 period." Although Petitioner did not provide a payment confirmation for the $11,000 payment, the Tax Commission was able to locate the $11,000 payment in their business income tax account. The $11,000 payment was applied to tax year 2025 as directed by Petitioner. The $11,000 payment was properly applied to 2025 and therefore it is not available for tax year 2024.

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:

[redacted]

Receipt No.

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