



Appeals sent Petitioner a letter explaining the options available for redetermining a Notice but received no response. Therefore, the Tax Commission will decide this matter based on the information available.

### **ANALYSIS AND FINDINGS**

Petitioner filed its 2020 return claiming a refund of \$10,880. Petitioner requested this amount be applied as an estimated payment towards its 2021 tax year. The Tax Commission processed Petitioner's 2020 return and found Petitioner's estimated payments did not match the amount recorded in the Tax Commission's records. The Tax Commission corrected Petitioner's return and Petitioner protested the correction.

Petitioner provided a copy of its receipt for a \$500 estimated payment on the period ending March 31, 2021. The Tax Commission verified the receipt of Petitioner's payment. However, the \$500 payment Petitioner made was applied to the period ending March 31, 2020 (2019 return). Therefore, Petitioner's actual estimated payments for their 2020 return are less than Petitioner's documented payments. As a result, Taxpayer Accounting's correction must stand, and the Tax Commission must uphold the Notice of Refund Determination.

### **CONCLUSION**

Petitioner filed its Idaho corporate income tax return claiming estimated tax payments. Tax Commission records do not support the full amount of Petitioner's claim because Petitioner's \$500 payment was applied to a prior year. Since the payment was applied to a prior year, the adjustment to Petitioner's 2020 Idaho corporate income tax return must be upheld.

THEREFORE, the Tax Commission AFFIRMS the Notice of Refund Determination dated July 10, 2025, directed to [REDACTED]

Since the Tax Commission's correction REDUCED the amount of estimated tax applied to Petitioner's 2021 tax year, no ORDER for payment is 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.

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