

was never applied to Petitioner’s return and was refunded to one of their shareholders, it cannot be claimed as an estimated payment for 2024.

CONCLUSION

Taxpayer Accounting sent Petitioner a Notice for tax year 2024 removing \$5,200 in estimated payments. While Petitioner provided bank statement documentation, the money was never applied to their account and was refunded to the shareholder.

THEREFORE, the Notice of Refund Determination dated November 5, 2025, directed to

██████████ ██████████ ██████████ is hereby AFFIRMED and MADE FINAL.

IT IS ORDERED that Petitioner pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2024	\$4,753	\$523	\$183	\$5,459
			Payment	<u>(5,200)</u>
			Total Due	\$259

DEMAND for immediate payment of the foregoing amount is hereby made and given.

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.


