### BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

| In the Matter of the | Protest of  | )   |                          |
|----------------------|-------------|-----|--------------------------|
|                      |             | )   | DOCKET NO. 1-364-595-712 |
|                      | Petitioner. | ) ) | DECISION                 |

The Taxpayer Accounting Division (Division) sent (Petitioner) a Notice of Refund Determination (Notice) for tax year 2023. Petitioner protested, disagreeing with the removal of a portion of their estimated payments. The Tax Commission has reviewed the matter and hereby upholds the Notice.

#### **BACKGROUND**

Petitioner is a C-Corporation that reported 0.0032% apportionment to Idaho in 2023. On ID Form 41 line 53, they claimed \$900 in estimated payments. The amount of estimated payments claimed on Petitioner's return did not match the records found in their account. Specifically, the Division could not verify \$300 of the \$900 of the estimated payments claimed on the return. The Division sent Petitioner a Notice to reflect this disparity, removing \$300 of estimated payments and adjusting their estimated tax for 2024. Petitioner protested, providing payment confirmations for three payments, totaling \$900. The Division acknowledged their protest and transferred the case to the Tax Commission's Appeals Unit (Appeals). Appeals sent Petitioner a letter on February 21, 2025, attempting to explain the issues with the documentation provided. Petitioner did not respond. The Tax Commission must issue its decision with the information available.

## **ANALYSIS**

Petitioner sent multiple estimated payments for tax years 2022 and 2023. Below is a list of said payments, the dates, and the tax years to which they were applied:

Tax Year 2022:

| 12/14/2022   | \$ 500.00 |
|--------------|-----------|
| 4/17/2023    | \$ 700.00 |
| 6/12/2023    | \$ 200.00 |
| 9/13/2023    | \$ 400.00 |
| ax Vear 2023 |           |

Tax Year 2023

| 12/14/2023 | \$<br>300.00 |
|------------|--------------|
| 6/13/2024  | \$<br>200.00 |
| 12/12/2024 | \$<br>100.00 |

Petitioner argued that the \$400 payment sent on September 13, 2023, was supposed to be applied to tax year 2023. However, the Division applied the payment to 2022. This resulted in the total estimated payments for 2022 to be \$1,800 and \$600 for 2023. While the payment was not applied to the year Petitioner intended, Petitioner received credit for all payments sent to the Tax Commission.

## **CONCLUSION**

Petitioner claimed estimated payments on their 2023 business income tax return that did not match Tax Commission records. The Tax Commission reviewed all the relevant information presented and found that Petitioner paid a total of \$600 in estimated payments, not \$900 as they originally claimed.

THEREFORE, the Notice of Refund Determination sent to for tax year 2023 is hereby AFFIRMED with this decision.

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

| <u>YEAR</u> | <u>TAX</u> | <b>PENALTY</b> | <u>INTEREST</u> | <b>TOTAL</b>      |
|-------------|------------|----------------|-----------------|-------------------|
| 2023        | \$33       | \$24           | \$13            | \$70              |
|             |            |                | Paym            | ent: <u>-(70)</u> |
|             |            |                | TOTA            | AL: \$0           |

DEMAND for immediate payment is not necessary, as the balance has been paid.

| An explanation of | f Petitioner's rig | ht to appeal this decision is enclosed. |
|-------------------|--------------------|---|
| DATED this        | day of             | 2025.                                   |
|                   |                    | IDAHO STATE TAX COMMISSION              |

# CERTIFICATE OF SERVICE

| I hereby certify that on this<br>a copy of the within and foregoing DECI<br>mail, postage prepaid, in an envelope add | SION was served by sending | 2025, ag the same by United State |
|---|----------------------------|-----------------------------------|
|   | Receipt No.                |                                   |
|   |                            |                                   |