

In the Matter of the Protest of

Petitioner.

The Taxpayer Accounting Division (Division) sent

Tax Year 2022:

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

Tax Year 2023

12/14/2023	\$ 300.00
6/13/2024	\$ 200.00
12/12/2024	\$ 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 [REDACTED] [REDACTED] [REDACTED] [REDACTED] 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>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2023	\$33	\$24	\$13	\$70
			Payment:	-(70)
			TOTAL:	\$0

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

An explanation of Petitioner's right to appeal this decision is enclosed.

DATED this _____ day of _____ 2025.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2025,
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.
