BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of

Petitioners.

DOCKET NO. 1-402-766-336

DECISION

This case arises from a timely protest of a Notice of Deficiency Determination (Notice) issued to (Petitioners) for taxable year 2020. The Idaho State Tax Commission (Commission) after a review of the matter upholds the Notice issued to Petitioners. THEREFORE, the Notice dated April 8, 2022, and directed to Petitioners is AFFIRMED. IT IS ORDERED that Petitioners pay the following tax, penalty, and interest.

YEAR	TAX	PENALY	INTEREST	TOTAL
2020	\$235	\$156	\$14	\$405

Interest is computed through May 2, 2023.

DEMAND for immediate payment of the foregoing amount is hereby made and given. The Commission upholds the Notice for the reasons discussed below.

BACKGROUND

The Revenue Operations Division Taxpayer Accounting Section (Revenue Operations) during the normal processing of income tax returns reviewed Petitioners' Form 43, Part-year Resident and Nonresident Income Tax Return. Revenue Operations' review of Petitioners' return revealed errors. Revenue Operations found that Petitioners claimed estimated tax payments of \$2,435 that did not match the Commission's records of \$2,128, a difference of \$307. Revenue Operations adjusted Petitioners' return and issued them a Notice that reflected the actual amount of their estimated tax payments. Petitioners protested the Notice claiming they had \$307 on their 2019 tax return that should have carried forward to tax year 2020 as an estimated tax payment.

Revenue Operations accepted Petitioners' protest and transferred the matter to the Commission's Tax Appeals Unit (Appeals) for an administrative review.

Appeals sent Petitioners a letter containing two methods for redetermining a protested Notice. Petitioners did not respond to the redetermination letter, nor did they provide any additional information. The Commission decided the matter based upon available information.

ANALYSIS

Petitioners are protesting a \$307 difference in their estimated tax payments for tax year 2020, Revenue Operations sent them a letter dated December 16, 2020, regarding changes to their 2019 tax return. Petitioners were informed their estimated tax payments for 2019 were reduced because their estimated tax payment was received after the due date. Petitioners were also informed that changes made to their 2019 tax return also reduced their claimed \$307 carried forward to tax year 2020.

Petitioners made the following tax payments for tax year 2019: a \$45 roll forward from the previous year, an estimated tax payment of \$366, and an estimated tax payment of \$5,950 that was reclassified as a return payment by the Commission because it was received after the due date. Petitioners were issued a tax refund for the overpayment of their tax year 2019 taxes. Petitioners' tax refund included their \$307 carried forward to tax year 2020.

CONCLUSION

Petitioners' protest of the issued Notice was regarding a claimed carry forward of \$307 initially claimed on their tax year 2019 return. Petitioners were notified that changes made to their 2019 tax return eliminated the \$307 carry forward to tax year 2020. Petitioners have the burden of proving that the Notice is not accurate. The Commission finds that Petitioners did not meet their burden of proof that the issued Notice was inaccurate and therefore upholds the Notice.

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

DATED this _____ day of _____ 2023.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2023, 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.