



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.

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