

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
██████████)	DOCKET NO. 1-429-967-872
██████████)	
██████████)	
Petitioners.)	DECISION
_____)	

██████████ (Petitioners) protested the Notice of Refund Determination (Notice) issued by the Idaho State Tax Commission’s (Tax Commission) Revenue Operations Division (Division) dated June 11, 2025. Petitioners disagreed with the Division’s determination of their Idaho withholding for tax year 2024. The Tax Commission reviewed the matter and hereby upholds the Notice for the reasons stated below.

BACKGROUND

Petitioners filed a resident Idaho individual income tax return for tax year 2024. During processing, the Division was unable to reconcile the amount of Idaho withholdings claimed on the return with records maintained by the Tax Commission. As a result, the Division requested copies of Petitioners’ W-2 and 1099 forms to verify the claimed withholding. Petitioners did not respond to the request.

Consequently, the Division adjusted the withholding amount to match Tax Commission records and issued a Notice. Petitioners protested the Notice and provided four W-2 forms, asserting they were entitled to the refund listed on the return. However, the documentation provided did not substantiate the withholding claimed.

The Division referred the matter to the Tax Commission’s Appeals Unit (Appeals) for administrative review. Appeals notified Petitioners of their options for redetermining a protested Notice but received no response. Given Petitioners’ opportunity to provide additional

documentation and their decision not to, the Tax Commission decides the matter based on available information.

LAW AND ANALYSIS

Petitioners' 2024 tax return reported income solely from wages. Tax Commission records reflect the following W-2 information:

<u>Employer</u>	<u>Issued To</u>	<u>Wages</u>	<u>Idaho Withholding</u>
[REDACTED]	[REDACTED]	\$ 25,161	\$ 130
[REDACTED]	[REDACTED]	\$ 10,462	\$ -
[REDACTED]	[REDACTED]	\$ 22,172	\$ 469
[REDACTED]	[REDACTED]	\$ 876	\$ -
	Total	<u>\$ 58,671</u>	<u>\$ 599</u>

Petitioners' tax return reported Idaho withholding of \$1,068, an excess of \$469 over what is supported by Tax Commission records. Petitioners did not provide documentation to verify the additional withholding

CONCLUSION

Petitioners claimed Idaho withholding that could not be substantiated through Tax Commission records or the documentation they provided. Based on the evidence available, the Tax Commission finds the Division's adjustment to be appropriate.

THEREFORE, the Notice dated June 11, 2025, and directed to [REDACTED] is hereby AFFIRMED and MADE FINAL.

Since the Notice REDUCED Petitioners' refund, an ORDER for payment is not needed.

An explanation of Petitioners' 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.
