

The notice adjusted Line 53 Estimated Tax Payments from \$500 to \$0 on Form 41, citing that the amount of estimated payments does not agree with your records. However, the \$500 payment was made by [REDACTED] [REDACTED] [REDACTED] [REDACTED] to the Idaho State Tax Commission on December 12, 2023, and cleared on December 27, 2023 (see attached payment confirmation). [REDACTED] [REDACTED] is a subsidiary of [REDACTED] [REDACTED] [REDACTED] [REDACTED] and it is listed on the IDAHO Form 41A Supplemental Schedule of Affiliated Entities for the 2023 Idaho return.

Attached to the email was a copy of a \$500 check dated December 12, 2023, and written on the bank account of [REDACTED] [REDACTED] [REDACTED] [REDACTED]. The image of the back of the check indicates that the check had been processed and deposited by the Tax Commission. On January 22, 2025, RO sent Petitioner a letter acknowledging the protest and stating that the matter was being forwarded to the Tax Commission's Appeals unit (Appeals) to continue the redetermination process.

On January 28, 2025, Appeals sent Petitioner (specifically CFO [REDACTED] [REDACTED]) a letter summarizing the events to date and providing two options for redetermining a protested Notice. A copy of the letter was also sent to the firm which prepared the return. Appeals did not receive a response from either party. Seeing as there was no response, the Tax Commission must make its decision based on the information currently available.

Law & Analysis

In Idaho, it is well established that a Tax Commission Notice is presumed to be correct, and the taxpayer bears the burden of showing the deficiency is wrong. *See Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986) (citing *Albertson's Inc. v. State, Dept. of Revenue*, 106 Idaho 810, 814 (1984)). The Tax Commission requires Petitioner to provide adequate evidence to show that the amount asserted in the Notice is incorrect. Petitioner has not done so.

Available information shows that Petitioner acquired [REDACTED] [REDACTED] and its parent company on March 1, 2023. Petitioner claimed the \$500 check written on [REDACTED] [REDACTED] bank account as an estimated payment on its 2023 return. The check was mailed after Petitioner had acquired [REDACTED] [REDACTED] and its parent company. The payment in question was processed in accordance with documents and forms the Tax Commission received before receiving Petitioner's 2023 return. The result of processing those other documents and forms is that the payment was not available for Petitioner to claim as an estimated payment. Therefore, the Tax Commission determined that the adjustments in the Notice are justified and accurate.

The Bureau added interest and penalty to Petitioner's tax deficiency. The Tax Commission reviewed those additions and finds them to be appropriate and in accordance with Idaho Code sections 63-3045 and 63-3046, respectively.

Conclusion

Petitioner has not provided documentation or other information to show that the Notice is incorrect. The Tax Commission has confirmed that the \$500 payment in question is not available for Petitioner to claim.

THEREFORE, the Notice dated January 9, 2025, is hereby UPHeld and MADE FINAL.

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	\$150	\$18	\$11	\$179

DEMAND for immediate payment of the foregoing amount is hereby made and given. Interest is calculated in accordance with Idaho Code section 63-3045.

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.



