

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	) ) ) ) ) ) ) ) ) )	DOCKET NO. 1-472-955-392
Petitioners.	) )	DECISION

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Taxpayer Accounting sent (Petitioners) a Notice of Refund Determination (Notice) for tax year 2021. Petitioners protested, and the case was transferred to the Tax Commission’s Appeals Unit (Appeals). The Tax Commission has reviewed the matter and hereby upholds the Notice issued by Taxpayer Accounting.

**BACKGROUND**

Petitioners claimed \$45,000 in Idaho estimated income tax payments, or “Form 51 Estimated Payments” on their 2021 return. Taxpayer Accounting sent Petitioners a letter requesting verification of the estimated payments claimed on their 2021 return. Petitioners did not respond, so Taxpayer Accounting sent them a Notice reducing their refund by \$20,000. Petitioners protested, stating they had paid the disallowed \$20,000 by cashier’s check. This payment could not be located, so the matter was transferred to Appeals. Appeals sent Petitioners a letter on November 22, 2022, outlining the appeals process and their right to a hearing. Petitioners responded, stating that because the payment was a cashier’s check, there is no cancelled check to prove the payment was remitted. Petitioners insisted that they just needed more time to substantiate the \$20,000 payment. After more time was granted, no documentation was provided to substantiate the payment in question.

## **ANALYSIS**

Idaho Code does not require individual taxpayers to make estimated income tax payments during the year. However, if a taxpayer wishes to do so, it is at their own discretion. The only record of estimated payments for 2021 the Tax Commission could find is a \$25,000 cashier's check made on September 29, 2021. A "Form 51 Estimated Payment" voucher was also provided with the payment. Without any documentation for the additional \$20,000, the Tax Commission cannot give credit for the payment.

## **CONCLUSION**

Taxpayer Accounting adjusted Petitioners' estimated income payments on their 2021 return from \$45,000 to \$25,000 based on the information available. The Tax Commission has reviewed the issue and finds no reason to reverse the adjustment.

Petitioners' refund was reduced by the Notice, therefore, no DEMAND for payment is made or necessary.

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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