

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
[REDACTED])	DOCKET NO. 1-555-620-864
[REDACTED])	
[REDACTED])	
Petitioner.)	DECISION
_____)	

[REDACTED] (Petitioner) protested the Notice of Deficiency Determination (Notice) issued by the Revenue Operations division of the Idaho State Tax Commission (Tax Commission) dated May 17, 2024. Petitioner disagreed with the change made to the estimated payment claimed on her 2023 Idaho income tax return. The Tax Commission reviewed the matter and affirms the Notice.

BACKGROUND

Petitioner filed her 2023 return claiming a credit for an estimated payment in the amount of \$766. During the processing of Petitioner’s return, the Tax Commission’s matching process found no estimated payments for 2023 in the Tax Commission’s records.¹ Taxpayer Accounting corrected Petitioner’s 2023 return and sent her a Notice.

Petitioner protested stating she used a paid Turbo Tax professional and felt the Tax Commission’s numbers did not add up. Taxpayer Accounting acknowledged Petitioner’s protest and referred the matter to the Tax Commission’s Appeals Unit (Appeals).

¹ There was one payment of \$382 associated with the 2023 return, which was the tax due shown on the filed return.

ANALYSIS AND FINDINGS

Appeals sent Petitioner a letter explaining the correction to her 2023 return and the alternatives available for redetermining a protested Notice. Multiple attempts were made by Appeals to reach Petitioner and discuss her protest without success. As a result, the Tax Commission issues its decision, upholding the adjustment shown in the Notice.

CONCLUSION

Petitioner filed her 2023 return claiming an estimated tax payment of \$766, which cannot be substantiated in Tax Commission records. Since the Tax Commission did not receive the amount Petitioner claimed she paid, the adjustment to Petitioner’s 2023 Idaho income tax return must be upheld.

THEREFORE, the Tax Commission AFFIRMS the Deficiency Determination dated May 17, 2024, directed to [REDACTED] [REDACTED] [REDACTED]

It is ORDERED that Petitioner pay the following tax and interest:

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2023	\$766	\$38	\$804

Interest is calculated to February 12, 2025.

An explanation of Petitioner’s right to appeal this decision is enclosed.

DATED this _____ day of _____ 2024.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2024,
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.
