



for June, September, and December.<sup>1</sup> The Division acknowledged Petitioners' protest and referred the matter to the Tax Commission's Appeals Unit (Appeals).

Appeals reviewed the matter and called Petitioners to explain the issue and sent a follow up email. Petitioners and Appeals continued to communicate but Petitioners did not provide a protest withdrawal. Appeals made a final call explaining how a protested Notice could be redetermined. Petitioners stated during the phone conversation that they intended to pay the additional tax due, but they have yet to withdraw their protest. Seeing that Petitioners had opportunity to provide more information, the Tax Commission decided the matter based upon the information available.

### ANALYSIS

Petitioners filed their 2023 Idaho individual income tax return reporting a tax due of \$4,109. The Tax Commission processed Petitioners' 2023 return and found Petitioners' estimated payments did not match the amount recorded in the Tax Commission's records. The Tax Commission corrected Petitioners' return, and they protested the correction.

Petitioners provided three sales and use tax returns for tax year 2023. The total tax due for these three returns was \$328 and Petitioners have paid in full. However, these payments were for sales and use tax due for Petitioners' LLC and not for individual income tax. Therefore, Petitioners' actual estimated payments were less than they claimed on their return. As a result, the Division's correction must stand, and the Tax Commission must uphold the Notice.

---

<sup>1</sup> The sales tax due for the three months totals \$328

**CONCLUSION**

Petitioners filed their Idaho income tax return claiming estimated tax payments. Tax Commission records do not support their claim. The Tax Commission did not receive the amount Petitioners claimed they paid, therefore the adjustment to Petitioners' 2023 return must be upheld.

The Division added interest to Petitioners' tax deficiency. The Tax Commission reviewed this addition and found it to be appropriate and in accordance with Idaho Code section 63-3045.

THEREFORE, the Notice dated June 21, 2024, and directed to [REDACTED] [REDACTED] [REDACTED] [REDACTED] is hereby AFFIRMED and MADE FINAL.

IT IS ORDERED that Petitioners pay the following tax and interest calculated per Idaho Code section 63-3045:

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2023	\$301	\$11	\$312

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of Petitioners' 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.

---

---