BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of [redacted] Petitioner.	)	DOCKET NO. 1-658-860-544
	)	DECISION

[redacted] (Petitioner) protested the Notice of Refund Determination (Notice) dated March 31, 2026. Petitioner disagreed with the changes the Revenue Operation Division (Division) made to the amount of estimated payments claimed on her 2025 Idaho individual income tax return. The Idaho State Tax Commission (Tax Commission) has reviewed the matter and upholds the Notice.

BACKGROUND

Petitioner claimed estimated tax payments on her 2025 return but the amount did not match the Tax Commission's records. Therefore, the Division reduced the estimated tax payment to reflect the amount available in Petitioner's individual income tax account and issued a Notice. The Division received a protest and referred the matter to the Tax Commission's Appeals Unit (Appeals) for administrative review.

Appeals contacted Petitioner and informed her of the options available for redetermining a Notice. Petitioner did not respond nor did she request an informal hearing. The Tax Commission, having reviewed the matter, hereby issues its final decision.

ANALYSIS

The Division's adjustment to Petitioner's 2025 return is a result of the changes they made to Petitioner's 2024 return. For tax year 2024, the Division found that the amount of estimated tax payments did not match the Tax Commission's records. The Division adjusted Petitioner's

payments to reflect the amount available in her individual income tax account and issued a Notice for tax year 2024 (2024 Notice).

Petitioner did not protest the changes made to her 2024 return nor did she incorporate them into her 2025 return. Therefore, the Division reduced Petitioner's estimated tax payments claimed on her 2025 return and issued a Notice (2025 Notice). In response to the 2025 Notice, Petitioner argued that she is entitled to the refund as claimed on her 2025 return but did not provide any documentation supporting her position.

CONCLUSION

The Tax Commission finds the Division's adjustment to Petitioner's estimated payments for tax year 2025 to be accurate and therefore upholds the Notice.

The Notice reduced Petitioner's refund, therefore no DEMAND for payment is made or necessary.

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

DATED this _____ day of _____ 2026.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2026, 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.

[redacted]

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