

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 1-696-105-472
)	
)	
Petitioners.)	DECISION
_____)	

Taxpayer Accounting sent (Petitioners) a Notice of Deficiency Determination (Notice) regarding their 2021 income tax return. Petitioners protested the Notice and provided additional information for consideration. The Tax Commission has reviewed the matter and issues its decision upholding the Notice.

BACKGROUND

Petitioners filed their 2021 Idaho income tax return and claimed Idaho withholding of \$3,503. Taxpayer Accounting sent Petitioners a letter requesting they provide readable copies of all their W-2s and 1099s to verify their income and income tax withholding. Petitioners did not respond. Taxpayer Accounting then sent Petitioners a Notice removing \$595 of the Idaho withholding that could not be verified. Petitioners protested the Notice and provided their W-2 forms. Their case was then transferred to the Tax Commission’s Appeals Unit (Appeals) for redetermination. Appeals sent Petitioners a letter explaining the appeals process and their right to a hearing. Petitioners did not respond.

ANALYSIS

One of the W-2 forms Petitioners provided reported in box 15 state withholding of \$595. However, the state listed is “WA,” the abbreviation for Washington. Additionally, the employer that issued this W-2 does not have an Idaho withholding permit identification number. With no

other information provided and no corrected W-2 form, the Tax Commission concludes the \$595 of withholding in question was not remitted to Idaho.

CONCLUSION

The Tax Commission verifies income tax withholding through W-2 and 1099 forms. Petitioners provided those forms, however, a portion of the withholding claimed on their 2021 return was not remitted to Idaho, but to Washington. Without any information or documentation to verify Petitioners' claims, the Tax Commission must uphold the Notice.

THEREFORE, the Notice dated April 26, 2022, and directed to is hereby APPROVED and MADE FINAL.

IT IS ORDERED that Petitioners pay the following tax, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2021	\$733	\$44	\$777

Interest is calculated to October 12, 2023.

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.
