## BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of )		)	DOGWEEN A
		)	DOCKET NO. 1-714-557-952
	Petitioners.	) ) )	DECISION

(Notice) dated November 20, 2024, issued by the Revenue Operation Division (Division). Petitioners disagreed with the Division's adjustments to the payments applied to their 2023 Idaho individual income tax return. The Idaho State Tax Commission (Tax Commission) reviewed the matter and for the reasons stated below upholds the Notice.

The Division found that Petitioners claimed a payment of \$1,692 twice on their return: once as "paid by entity" and the second time as "withheld" on line 68, Idaho Form 43. As a result, Petitioners applied \$3,384 of total payments to their return while Tax Commission's records show only one payment of \$1,692. The Division changed Petitioners' return, reducing the claimed refund by \$1,692 and issued a Notice. The Division received a protest, including an Idaho Form K-1 from sissued to Mr. who was the sole owner. The Division acknowledged Petitioners' protest and referred the matter to the Tax Commission's Appeals Unit (Appeals).

Appeals sent Petitioners a letter explaining the options available for redetermining a Notice. Petitioners did not respond. The Tax Commission decides the matter based on the information available.

The Idaho K-1 shows that paid \$1,692 of tax on Mr. behalf<sup>1</sup>; however, Petitioners claimed \$3,384 on their return. There is no record that they made another payment of \$1,692. Therefore, the Tax Commission finds the adjustment to Petitioners' payments is accurate and upholds the Notice.

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

An explanation	of Petitioners'	right to	appeal this	decision	is enclosed.
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DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2025.

**IDAHO STATE TAX COMMISSION** 

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<sup>&</sup>lt;sup>1</sup> Line 57. Tax paid by the entity on behalf of the owner on composite return, Idaho Form K-1.

## CERTIFICATE OF SERVICE

I hereby certify that on this a copy of the within and foregoing DEC mail, postage prepaid, in an envelope add	ISION was served by sending	2025, ag the same by United States	
	Receipt No.		