

The Idaho K-1 shows that [REDACTED] paid \$1,692 of tax on Mr. [REDACTED] behalf¹; 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.

DATED this _____ day of _____ 2025.

IDAHO STATE TAX COMMISSION

¹ 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 _____ day of _____, 2025,
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.
