

## **BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of )  
██████████ ) DOCKET NO. 1-721-930-752  
██████████ )  
Petitioner. ) DECISION  
██████████ )  
\_\_\_\_\_

██████████ (Petitioner) protested the Notice of Refund Determination (Notice) dated April 21, 2025, issued by the Revenue Operation Division (Division) for tax year 2023. Petitioner disagreed with the Division's adjustments to their estimated payments and addition of a \$10 Permanent Building Fund tax. The Idaho State Tax Commission (Tax Commission) reviewed the matter and for the reasons stated below upholds the Notice.

### **BACKGROUND**

Petitioner claimed estimated tax payments on their 2023 Idaho return, but the amount did not match the Tax Commission's records. The Division reduced the estimated tax payments to reflect the amount available in Petitioner's business income tax account. The Division also found that Petitioner did not report a \$10 Permanent Building Fund (PBF) tax and therefore added it to Petitioner's total tax. The Division made these adjustments and issued a Notice. The Division received a protest and referred the matter to the Tax Commission's Appeals Unit (Appeals).

Appeals sent Petitioner a letter explaining their options for redetermining a protested Notice. Petitioner's representative responded but did not provide additional information or request an informal hearing. The Tax Commission, having reviewed the file, hereby issues its final decision.

## ANALYSIS

The Division reduced the amount of Petitioner's estimated tax payment and the amount of refund claimed on their 2023 Idaho return. The Division's adjustments are results of their changes made to Petitioner's 2021 and 2022 Idaho returns. Petitioner claimed \$8,500 of estimated tax payment on their 2021 Idaho return. However, the Division found no record of the \$8,500 payment and therefore the Division reduced Petitioner's estimated tax payment to \$0 on their 2021 Idaho return.<sup>1</sup> Because of this change, there was no rollover to be applied to tax year 2022.

Despite being notified of the adjustment to the estimated payment for 2021, Petitioner filed their 2022 claiming a refund forward from 2021. The Division reduced Petitioner's estimated tax payment to \$0 on their 2022 Idaho return,<sup>2</sup> once again leaving no payments available for tax year 2023. Petitioner filed their 2023 return claiming a refund as if there were money available from the years prior to 2023, there is none. The Tax Commission finds that Petitioner is not entitled to the refund claimed and the Division properly reduced the refund claimed by Petitioner.

As for the \$10 PBF tax, Idaho Code section 63-3082(1) states, "Every person required to file an income tax return shall pay a tax of ten dollars (\$10.00)." Idaho Code section 63-3083 defines the "person" as "any individual, or entity required to file a return under section 63-3030, Idaho Code." Petitioner is a C-Corporation who transacted business in Idaho and therefore they must file an Idaho return and pay a \$10 PBF tax. The Tax Commission found that the Division properly added the \$10 PBF tax to Petitioner's total tax due.

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<sup>1</sup> The Division issued the 2021 Notice on April 6, 2023, and Petitioner did not protest.

<sup>2</sup> The Division issued the 2022 Notice on January 12, 2024, and Petitioner did not protest.

## **CONCLUSION**

The Tax Commission finds the Division's adjustments to be accurate and therefore upholds the Notice.

THEREFORE, the Tax Commission AFFIRMS the Notice dated April 21, 2025, directed to Petitioner. 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 \_\_\_\_\_ 2025.

IDAHO STATE TAX COMMISSION

## **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.

[REDACTED] \_\_\_\_\_  
[REDACTED] \_\_\_\_\_