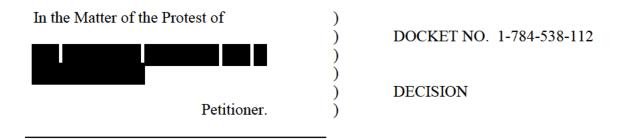
### BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO



Taxpayer Accounting sent **and the set of the** 

#### BACKGROUND

Petitioner filed their 2023 ID Form 41 Corporate Income tax return, reporting 0.0125% apportionment to Idaho. On line 53 of Form 41, Petitioner claimed \$250 in estimated payments. Taxpayer Accounting could not verify this payment, so they sent Petitioner a Notice removing the credit and adjusted their tax balance. Petitioner protested, providing a "payment request" form for the \$250 payment with a confirmation number. Taxpayer Accounting reviewed the information and transferred the case to the Tax Commission's Appeals Unit (Appeals) for redetermination. Appeals sent Petitioner a letter on November 12, 2024, explaining the appeals process and their right to an informal hearing. Petitioner did not respond. The Tax Commission must make its decision on the information available.

#### ANALYSIS

The Tax Commission has reviewed Petitioner's file, and it appears that the \$250 estimated payment failed to be processed. Unfortunately, no note was created, and Petitioner was not notified of the issue. Appeals attempted to reach out to Petitioner to inform them the payment was rejected but received no response. The "payment request" provided by Petitioner is not a confirmation that the payment went through. It is the taxpayer's responsibility to review their bank statement to confirm the transaction was successful. The transaction was unfortunately not successful, so the Tax Commission cannot give credit for the \$250 estimated payment.

## CONCLUSION

Taxpayer Accounting sent Petitioner a Notice for tax year 2023, removing their estimated payments and adjusting their tax due. Petitioner ultimately did not show the payment successfully transferred. Because the payment was never completed, the Tax Commission cannot give Petitioner credit for the estimated payment on their return.

THEREFORE, the Notice of Refund Determination sent to for tax year 2023 is hereby AFFIRMED.

IT IS ORDERED that Petitioner pay the following tax and interest:

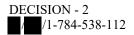
YEAR	TAX	<b>INTEREST</b>	TOTAL
2023	\$30	\$1	\$31

DEMAND for immediate payment of the foregoing amount is hereby made and given.

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.

