

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 1-791-722-496
)	
Petitioners.)	DECISION
<hr style="width: 45%; margin-left: 0;"/>)	

The Central Processing Bureau (Bureau) at the Idaho State Tax Commission (Tax Commission) issued a Notice of Deficiency Determination (Notice) to (Petitioners) for tax year 2021. Petitioners filed a timely appeal and petition for redetermination of the Notice. The primary issue in this case is whether Petitioners can claim \$7,657 in estimated payments. The Tax Commission has reviewed and hereby issues its decision to affirm the Notice.

In pertinent part, Petitioners claimed \$7,657 in estimated tax payments on their Idaho individual income tax returns for tax year 2021. According to the Tax Commission’s records, Petitioners did not make any estimated tax payments for the referenced tax year. The Bureau requested Petitioners provide documentation supporting their estimated tax payments. Petitioners did not provide the requested information. Therefore, the Bureau disallowed the claimed estimated payments and issued a Notice.

Petitioners appealed contending they filed a 2020 amended return that affected the overpayments applied to tax year 2021. The Bureau reviewed the 2020 amended return and found Petitioners requested the Tax Commission refund the overpayment. The Bureau transferred the case to the Tax Appeals Unit, which notified Petitioners of the appeal options but did not receive a response. A few weeks later, Petitioners paid the Notice but did not withdraw their appeal.

The Tax Commission’s determination of a deficiency is presumed correct, and the taxpayer bears the burden of proving it incorrect. *Albertson’s Inc. v. State Dep’t of Revenue*, 106 Idaho 810,

814, 683 P.2d 846, 850 (1984). Here, Petitioners have not provided any documentation proving they made \$7,657 in estimated tax payments for the referenced tax year.

THEREFORE, the Notice of Deficiency Determination dated September 15, 2022, is hereby APPROVED, in accordance with the provisions of this decision, and is AFFIRMED and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2021	\$6,183	\$247	\$83	\$6,513
			Payment	<u>(6,513)</u>
				<u>\$0</u>

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.
