BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of [redacted] Petitioner.	))))))	DOCKET NO. 1-800-098-816 DECISION

Taxpayer Accounting sent [redacted] (Petitioner) a Notice of Refund Determination (Notice) for tax year 2024. Petitioner protested, disagreeing with the removal of her estimated payments. The Tax Commission has reviewed the matter and hereby upholds the Notice.

BACKGROUND

Petitioner filed her 2024 Idaho income tax return and claimed $10,000 in estimated payments. Taxpayer Accounting could not verify these payments, so a letter was sent requesting copies of checks or confirmation of a cleared electronic payment. Petitioner did not respond. Taxpayer Accounting then sent Petitioner a Notice, removing the $10,000 payment and adding interest and penalties. Petitioner protested, providing a copy of an electronic withdrawal of $10,000 directed to the Tax Commission. Taxpayer Accounting acknowledged her protest and transferred the case to the Tax Commission Appeals Unit (Appeals) for administrative review. Appeals attempted to establish contact with Petitioner, but she did not respond. With no additional information, the Tax Commission must make its decision with the information currently available.

ANALYSIS

The Tax Commission has reviewed the $10,000 payment in question and found that it was applied to tax year 2022 instead of 2024. The payment was done through Quick Pay on the Tax Commission’s website and Petitioner selected “Full payment for an existing balance” under payment type. At the time, Petitioner had a balance on her 2022 income tax return of $5,355.40.

$10,000 was applied to the balance, and a refund of $4,664.40 was issued via check #150903126 on June 7, 2025. The check was redeemed on September 29, 2025. Because the $10,000 was applied to an earlier tax period, Petitioner cannot claim the payment on her 2024 return.

CONCLUSION

Taxpayer Accounting sent Petitioner a Notice removing $10,000 of estimated payments. The payment was applied to an earlier period, and the rest was refunded to Petitioner. Petitioner cannot claim the amount for tax year 2024.

IT IS ORDERED and THIS DOES ORDER that Petitioner pay the following tax, penalty, and interest:

YEAR	TAX	PENALTY	INTEREST	TOTAL
2024	$143	$17	$7	$167

TOTAL: $167

The Tax Commission DEMANDS immediate payment of this amount. Interest is calculated in accordance with Idaho Code section 63-3045.

An explanation of Petitioner's right to appeal this decision is enclosed.

DATED this ________ day of ___________________ 2026.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this ________ day of ______________________________ 2026, 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:

[redacted]

Receipt No.

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[redacted]/[redacted]/1-800-098-816