BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 1-828-328-448
)	
Petitioners.)	DECISION
)	

dated October 31, 2024. Petitioners disagreed with the Revenue Operations Division's (Division) determination of their Idaho taxable income for tax year 2023. The Idaho State Tax Commission (Tax Commission) reviewed the matter and hereby upholds the Notice for the reasons stated below.

Petitioners filed their 2023 Idaho individual income tax return claiming Idaho withholding of \$2,523. During processing, a potential error was identified on their return. The Division reviewed Petitioners' 2023 return and found Tax Commission records only support \$2,462 of Idaho withholding. The Division corrected Petitioners' return and sent them a Notice.

Petitioners protested and sent in a W-2G from showing \$61 of Ohio withholding. The Division reviewed the information provided and acknowledged Petitioners' protest. The Division then referred the matter to the Tax Commission's Appeals Unit (Appeals) for administrative review. Appeals sent Petitioners a letter explaining the options available for redetermining a Notice and also informed them that the W-2G withholding was not paid to Idaho. Petitioners did not respond. Seeing that Petitioners had the opportunity to further argue their position but chose not to, the Tax Commission decides the matter based upon the information available.

Petitioners filed their 2023 Idaho income tax return claiming withholding in excess of Tax Commission records. Petitioners did not provide adequate documentation to support this

withholding as Idaho source. Consequently, the Tax Commission must uphold the adjustment made to Petitioners' 2023 Idaho individual income tax return.

THEREFORE, the Notice dated October 31, 2024, and directed to is hereby AFFIRMED and MADE FINAL.

Since the Notice reduced Petitioners' refund, no DEMAND for payment is required.

An explanation of Petitioners' 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 a copy of the within and foregoing DECIS mail, postage prepaid, in an envelope addre	SION was served by	y sending the same by United States
	Recei	pt No.