

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 1-836-073-984
)	
Petitioners.)	DECISION
<hr style="width: 45%; margin-left: 0;"/>)	

(Petitioner) protested the Notice of Deficiency Determination (Notice) issued by the Revenue Operations division of the Idaho State Tax Commission (Tax Commission) dated October 26, 2022. The Notice reduced the total amount of estimated payments claimed on her return by \$125.

Petitioner timely filed her 2021 individual income tax return showing estimated payments in the amount of \$11,825 and a tax due of \$782. Revenue Operations, as part of their normal procedures, checked Tax Commission records for receipt of payments totaling this amount. Revenue Operations located three payments, two in the amount of \$350, and one for \$11,000, for a total of \$11,700. Revenue Operations made an adjustment to remove the unsubstantiated payment amount and sent Petitioner a Notice, showing the tax effect of the adjustment.

Petitioner responded to the Notice, providing a copy of a cancelled check in the amount of \$125, dated June 7, 2021. Revenue Operations acknowledged Petitioner’s protest and forwarded the file to the Tax Commission’s Appeals unit (Appeals) for administrative review.

Appeals reached out to Petitioner again explaining the adjustment made to her 2021 return and the alternatives available for redetermining a protested Notice. Petitioner did not respond.

There is no question the Tax Commission received and deposited a check from Petitioner in the amount of \$125. The question is, to what tax year was the payment credited?

The Tax Commission received Petitioner's 2020 individual income tax return on June 11, 2021. This return showed a tax due of \$125. The same day, the Tax Commission also received the previously mentioned check accompanied by a 2020 income tax payment voucher. The voucher, completed by either Petitioner or her tax preparer, designated the \$125 payment to individual income tax, for filing period 1220.¹ The Tax Commission applied this payment to Petitioner's 2020 tax liability; it is unavailable as an estimated payment on her 2021 return.

On May 24, 2022, the Tax Commission received Petitioner's 2021 individual income tax return, showing estimated payments totaling \$11,825 and a tax due of \$782. However, as mentioned previously, the Tax Commission applied Petitioner's \$125 payment to her 2020 income tax liability. As Tax Commission records show no other payments, Petitioner's tax due for tax year 2021 is now \$907.

THEREFORE, the Notice dated October 26, 2022, and directed to _____ is hereby APPROVED and MADE FINAL.

IT IS ORDERED that Petitioner pay the following tax and interest (computed to October 15, 2023):

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2021	\$907	\$55	\$962

DEMAND for immediate payment is hereby made.

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

DATED this _____ day of _____ 2023.

IDAHO STATE TAX COMMISSION

¹ 1220 in filing period terminology means December 2020.

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.
