

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of

[REDACTED]

Petitioner.

)
) DOCKET NO. 1-861-096-448
)
)
)
) DECISION
)

[REDACTED] (Petitioner) protested the Notice of Refund Determination dated November 22, 2024. Petitioner disagreed with the change made to the estimated payment on their 2023 Idaho corporate income tax return. The Tax Commission reviewed the matter and affirms the Notice of Refund Determination.

Petitioner filed their 2023 Idaho corporate income tax return claiming credit for an estimated payment in the amount of \$1,900. During the processing of Petitioner's return, the Tax Commission's matching process found an error with the amount Petitioner claimed as an estimated payment and the amount recorded in the Tax Commission's records. Taxpayer Accounting reviewed Petitioner's 2023 return and found that their \$1,900 payment was applied to the 2024 period as an account payment and refunded back to them.

Taxpayer Accounting corrected Petitioner's 2023 return and sent it a Notice of Refund Determination. Petitioner protested stating it paid \$1,900 in estimated payments. Petitioner provided a copy of its payment and asked that the Tax Commission correct its records. Taxpayer Accounting acknowledged Petitioner's protest and referred the matter to the Tax Commission's Appeals Unit (Appeals) for administrative review.

Appeals reached out to Petitioner, explaining the alternatives available for redetermining a protested Notice. Petitioner did not respond. Therefore, the Tax Commission issues its decision, upholding the adjustment shown in the Notice.

There is no dispute that the Tax Commission received an electronic payment from Petitioner in the amount of \$1,900. However, when choosing the “payment direction” on the Tax Commission’s web page, Petitioner selected 2024 as the filing period for the payment, not 2023.

Petitioner’s 2023 tax return shows an estimated payment of \$1,900. However, the \$1,900 payment Petitioner made on April 11, 2024, was applied as an account payment for tax year 2024. Petitioner made no other payments for tax year 2023. The Tax Commission finds the determination by Revenue Operations is correct, and the Notice should be affirmed.

THEREFORE, the Notice of Refund Determination dated November 22, 2024, directed to

■■■■■ is Approved and MADE FINAL.

IT IS ORDERED that Petitioner pay the following tax, penalty, and interest.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2023	\$918	\$110	\$45	\$1,073

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:

[REDACTED]

Receipt No.

