



## **Law & Analysis**

This case is regarding Petitioners' 2024 Idaho return but relies on matters involving the 2023 return, as well. RO adjusted Petitioners' Idaho tax returns for two consecutive years, 2023 and 2024.

For tax year 2023, Petitioners claimed estimated payments on their Idaho return. RO sent Petitioners a letter asking them to send evidence of the estimated payments they made for 2023. In response, Petitioners provided a copy of check number 3204, written for \$2,250 and dated April 11, 2024. Subsequently, RO issued a Notice allowing credit for the \$2,250 shown on check number 3204 and disallowing credit for any additional amount claimed on the return. Petitioners agreed with the adjustment and paid the balance due in June 2024.

Similarly, Petitioners claimed estimated payments on their 2024 Idaho return. RO sent Petitioners a letter asking them to send evidence of the estimated payments they made for 2024. In response, Petitioners provided copies of four checks, each written for \$2,250. One of those checks was number 3204 dated April 11, 2024. Because check number 3204 was previously applied to tax year 2023, it cannot be applied to tax year 2024. Therefore, the Tax Commission determined that the adjustment in the current Notice is correct.

RO added interest and penalty to Petitioners' tax deficiency. The Tax Commission reviewed those additions and finds them to be appropriate and in accordance with Idaho Code sections 63-3045 and 63-3046, respectively.

## **Conclusion**

Petitioners' estimated payments for tax year 2024 were reduced because one of the payments they claimed for 2024 was applied to 2023 at their request.

THEREFORE, the Notice dated October 21, 2025, and directed to [REDACTED]

[REDACTED] is hereby UPHeld 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>
2024	\$2,250	\$68	\$158	\$2,476

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

An explanation of Petitioners' 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:



Receipt No.

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