

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of

██████████

Petitioner.

DOCKET NO. 1-935-660-032

DECISION

██████████ (Petitioner), protested the Notice of Refund Determination (Notice) dated February 11, 2026. The Tax Commission reviewed the matter and for the reasons set forth below upholds the Notice.

Background

Petitioner is a corporation doing business in Idaho, operating on a fiscal year basis rather than a calendar year. Petitioner filed Idaho Form 41, Corporation Income Tax Return, for the fiscal year ending March 31, 2025 (FY 2024). On this return, Petitioner claimed estimated payments totaling \$3,100. While processing the return, the Tax Commission's Taxpayer Accounting Bureau (Bureau) was able to verify estimated payments applied to FY 2024 totaling \$2,100. The Bureau also noted that Petitioner did not include Idaho's permanent building fund tax on the FY 2024 return.

The Bureau issued the Notice on February 11, 2026, increasing Petitioner's total tax by \$10 and reducing reported estimated payments by \$1,000. This combination resulted in a reduction of Petitioner's refund by \$1,010.

The Bureau received an email protesting the Notice, sent Petitioner a letter acknowledging the protest, and transferred the matter to the Tax Commission's Appeal unit (Appeals) for administrative review. Appeals sent a letter outlining the options available for redetermining a

protested Notice but received no response, so the Tax Commission must render a decision based on the information currently available.

Law & Analysis

Idaho Code section 63-3082 mandates that every person required to file an Idaho income tax return must pay a tax of ten dollars (\$10), in the form of an excise tax (commonly known as the permanent building fund tax). Under Idaho Code sections 63-3083 and 63-3030, Petitioner is considered a person required to file an Idaho income tax return. Therefore, Petitioner is required to pay the permanent building fund tax. However, on the return for FY 2024, Petitioner did not include this \$10 tax. Therefore, the Tax Commission determined that the corresponding adjustment in the Bureau's Notice is necessary.

Regarding the estimated payments reported on Petitioner's Form 41 for FY 2024, in the email protest of the Notice, the author referenced an online payment they understood was not considered. However, Tax Commission records show that the referenced payment was included in the \$2,100 total the Bureau allowed. Petitioner has not provided any evidence that the total of estimated payments claimed on the return is correct. Therefore, the Tax Commission determined that the corresponding adjustment in the Bureau's Notice is necessary.

Conclusion

Petitioner made estimated payments totaling \$2,100 for FY 2024 and did not include the permanent building fund tax on the FY 2024 income tax return.

THEREFORE, the Notice dated February 11, 2026, and directed to [REDACTED] [REDACTED]

[REDACTED] [REDACTED] is hereby UPHELD and MADE FINAL.

Adjustments in the Notice result in a reduced refund but no additional tax due from Petitioner.

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:

Receipt No.



