

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 2-003-543-040
)	
Petitioner.)	DECISION
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(Petitioner) protested the Notice of Deficiency Determination (Notice) dated December 12, 2023, for tax year 2021. The Tax Commission reviewed the matter and hereby issues its final decision to uphold the Notice.

Background

This decision is a companion to Docket No. 2-040-898-560.

Law & Analysis

Idaho Code section 63-3029B allows taxpayers who earn ITC in one year – but are unable to utilize all of it in that year because of limitations – to carry any unused credit forward to subsequent years to offset future tax liabilities.

In the companion decision to this one, the Tax Commission determined that Petitioner was not entitled to any ITC that was claimed to be earned in tax year 2020. Since no ITC was earned, none can be carried forward. Therefore, the Tax Commission has determined that Petitioner is not entitled to any ITC claimed for tax year 2021.

The Bureau added interest and penalty to Petitioner’s 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

In a separate but related decision, the Tax Commission determined that Petitioner is not entitled to any ITC that she claimed to have earned in tax year 2020. Since the ITC she claimed for tax year 2021 was carryover of unused credit, she is not entitled to the credit for that year, either.

THEREFORE, the Notice dated December 12, 2023, and directed to _____ is hereby UPHeld 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>
2021	\$691	\$35	\$49	\$775

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

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

DATED this _____ day of _____ 2024.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2024,
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.
