

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

| | | |
|---|---|--------------------------|
| In the Matter of the Protest of |) | |
| |) | DOCKET NO. 2-063-123-456 |
| , |) | |
| |) | |
| Petitioner. |) | DECISION |
| <hr style="width: 45%; margin-left: 0;"/> |) | |

Taxpayer Accounting sent _____ . (Petitioner) a Notice of Refund Determination (Notice) for tax year 2021. Petitioner protested, disagreeing with the changes to their Idaho estimated payments. The Tax Commission has reviewed the matter and hereby upholds the Notice.

BACKGROUND

Petitioner files as a C-Corporation with a 100% Idaho apportionment factor. Petitioner filed their 2021 Form 41 Corporate Income Tax Return and claimed \$8,200 in estimated payments. The amount claimed in estimated payments did not agree with the Tax Commission’s records, so Taxpayer Accounting sent Petitioner a Notice reducing their estimated payments by \$1,900. Petitioner protested, providing documentation for all estimated payments made during 2021. Taxpayer Accounting acknowledged their protest and transferred the case to the Tax Commission’s Appeals Unit (Appeals).

Appeals reviewed the case and sent Petitioner correspondence attempting to explain the situation and their right to an informal hearing. Petitioner did not respond, so the Tax Commission must make its decision on the information available.

ANALYSIS AND FINDINGS

Petitioner provided copies of two checks, one for \$6,300 made on March 28, 2022, and one for \$1,900 made on January 17, 2022. In review of Petitioner’s records, it appears the \$1,900 in

question was applied as a 2020 return payment rather than a 2021 estimated payment. Therefore, their total estimated payments for 2021 were \$6,300 rather than \$8,200.

CONCLUSION

Petitioner received credit for the \$1,900 payment in the form of a 2020 return payment. The Tax Commission has reviewed the facts at hand and has determined the adjustments made by Taxpayer Accounting to be appropriate and accurate.

THEREFORE, the Notice of Refund Determination dated February 1, 2023, is hereby APPROVED and MADE FINAL.

No DEMAND for payment is required as this decision reduces Petitioner's refund.

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.
