

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 2-100-511-744
)	
)	
Petitioners.)	DECISION
_____)	

Taxpayer Accounting sent (Petitioners) a Notice of Refund Determination (Notice) removing their 2021 Idaho estimated payments. Petitioners protested, and the case was transferred to the Tax Commission’s Appeals Unit (Appeals). The Tax Commission has reviewed the matter and hereby upholds the Notice.

BACKGROUND

Petitioners filed their 2021 Idaho income tax return and claimed \$11,900 in estimated tax payments. Taxpayer Accounting could not verify the payments, so they sent Petitioners a letter requesting copies of the front and back of any cleared check or confirmation showing their bank debited the amount claimed. Petitioners did not respond, so Taxpayer Accounting sent Petitioners a Notice removing the payments claimed. Petitioners protested the Notice and provided a Wells Fargo statement showing a \$12,250 ACH Payment to the Idaho State Tax Commission on April 20, 2022.

Taxpayer Accounting still could not locate the payment, so the case was transferred to Appeals. Appeals reached out to Petitioners requesting the tracing number from Wells Fargo to verify the payment. Petitioners never provided the tracing number, and the Tax Commission still cannot verify the payment was sent. Without sufficient evidence the estimated tax payment was sent, the Tax Commission cannot give credit on Petitioners’ 2021 return.

CONCLUSION

Petitioners have failed to provide sufficient evidence for the \$11,900 estimated payment claimed on their 2021 return. Appeals attempted to contact Petitioners multiple times, with no response in a timely manner. The Tax Commission finds no reason to modify the Notice issued by Taxpayer Accounting.

Taxpayer Accounting added interest, late file penalty, and late pay penalty to the Notice. The Tax Commission reviewed those additions, found both to be appropriate per Idaho Code sections 63-3045 and 63-3046, has updated penalties and interest accordingly. Penalty and interest are calculated through September 21, 2023, and will continue to accrue at the rate set forth in Idaho Code until paid.

THEREFORE, the Notice dated December 15, 2022, and directed to

is hereby AFFIRMED and MADE FINAL.

IT IS ORDERED that Petitioners pay the following tax, penalty, and interest computed to September 21, 2023:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2021	\$10,327	\$1,601	\$595	\$12,523

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of Petitioners' right to appeal this decision is enclosed.

DATED this _____ day of _____ 2023.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2023,
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.
