

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
)
 ,) DOCKET NO. 1-633-092-608
)
 Petitioner.) DECISION
)
 _____)

The Central Processing Bureau (Bureau) at the Idaho State Tax Commission (Tax Commission) issued a Notice of Refund Determination (Notice) to (Petitioners) denying their \$75 refund claim and asserting an additional tax due of \$113 for tax year 2021. Petitioners filed a timely appeal and petition for redetermination of the Notice. The issue for decision is whether Petitioners have a \$188 tax prepayment. The Tax Commission has reviewed the file and hereby issues its decision to affirm the Notice of the following reasons.

Petitioners filed a joint Idaho income tax return for tax year 2020 showing a \$188 overpayment. They elected to have the overpayment shown on their return applied as a credit toward their estimated tax for tax year 2021. However, Petitioners failed to claim a \$509 estimated payment on their 2020 tax return. Therefore, they actually had a \$697 overpayment of tax.

The Bureau asked Petitioners if they wanted the unclaimed \$509 estimated payment refunded or applied as a credit toward their estimated tax for tax year 2021.¹ Petitioners requested the Tax Commission refund the payment.² However, instead of refunding only the \$509, the Bureau refunded the full \$697 overpayment.³ Thus, removing the \$188 Petitioners requested the Tax Commission apply toward their estimated tax for tax year 2021.

¹ Letter ID: L1679318720

² Response to Letter ID: L1679318720

³ A \$697 refund was issued on July 8, 2021, and Petitioners redeemed it on July 13, 2021.

Petitioners filed a joint Idaho income tax return for tax year 2021 claiming the \$188 estimated tax prepayment. However, since the Tax Commission refunded the \$188, there was no estimated tax prepayment. Therefore, the Bureau adjusted Petitioners' return and issued a Notice. Petitioners appealed.

The Tax Appeals Unit explained the situation to Petitioners. However, the Tax Appeals Unit never received a protest withdrawal. Since the Tax Commission refunded the \$188 overpayment in question, there is no \$188 estimated payment for tax year 2021.

Therefore, the Notice of Refund Determination dated June 9, 2022, is hereby APPROVED, in accordance with the provisions of this decision and is AFFIRMED and MADE FINAL.

IT IS ORDERED that Petitioners pay the following tax, and interest.

<u>YEAR</u>	<u>TAX</u>	<u>TOTAL</u>
2021	\$113	\$113

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 _____ 2022.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2022,
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.
