

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of )  
 )  
 , ) DOCKET NO. 1-702-757-376  
 )  
 Petitioners. ) DECISION  
 )  
 \_\_\_\_\_ )

(Petitioners) protest the Notice of Deficiency Determination issued by the Revenue Operations division of the Idaho State Tax Commission (Tax Commission) dated March 31, 2022. The Notice asserted an additional liability for Idaho income tax in the amount of \$198 for tax year 2021.

Petitioners timely filed their 2021 individual income tax return showing an estimated payment of \$198.<sup>1</sup> Revenue Operations, as part of their normal procedures, checked Tax Commission records for receipt of a payment in this amount, but could not find it. Revenue Operations removed the payment and sent Petitioners a Notice, showing the tax effect of the adjustment. Petitioners responded to the Notice, objecting to the change to their return and providing copies of four cancelled checks totaling \$299.71. Revenue Operations researched these payments and found that Petitioners submitted them with sales and use tax returns filed by

Revenue Operations contacted Petitioners acknowledging their protest and informing them of their findings regarding the payments. Revenue Operations received no further communications from Petitioners and therefore forwarded their file to the Tax Commission’s Appeals unit (Appeals) for administrative review.

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<sup>1</sup> Estimated payments are payments received prior to the due date of the return and along with Idaho withholdings, reduce the amount of individual income tax due.

Appeals reached out to Petitioners on two separate occasions, again explaining the adjustment made to their 2021 return and the alternatives available for redetermining a protested Notice. Petitioners did not respond. The Tax Commission has reviewed the computations supporting the Notice and, finding no errors, finds that the deficiency should be affirmed.

THEREFORE, the Notice dated March 31, 2022, and directed to  
is hereby APPROVED and MADE FINAL.

IT IS ORDERED that Petitioners pay the following additional tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2021	\$198	\$0	\$198
		Payment Rec'd	(198)
		TOTAL DUE	<u>\$ 0</u>

Petitioners have paid the additional tax due, therefore, no DEMAND for payment is made or necessary.

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.

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