

**Letter of Findings Number: 10-0423**  
**Individual Income Tax**  
**For the Year 2007**

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**ISSUE**

**I. Individual Income Tax – Imposition.**

**Authority:** IC § 6-8.1-5-1.

Taxpayers protest the assessment of individual income tax.

**STATEMENT OF FACTS**

Taxpayers are a married couple residing in Indiana. Taxpayers claim to have submitted a \$3,000 estimated tax payment on or about September 17, 2007.

When Taxpayers filed their 2007 Indiana individual income tax return, Taxpayers claimed credit for the \$3,000 estimated tax payment. However, the Indiana Department of Revenue ("Department") determined that Taxpayers had not made the \$3,000 payment and issued an assessment based on the failure to make the \$3,000 payment and other issues. Taxpayer protested the assessment based on the failure to make the \$3,000 payment.

**I. Individual Income Tax – Imposition.**

**DISCUSSION**

Taxpayers protest the disallowance of a payment claimed to be made on September 17, 2007. The issue is whether Taxpayers' records should be adjusted as if the \$3,000 payment was in fact made on September 17, 2007.

Under IC § 6-8.1-5-1(c), a taxpayer against whom a proposed assessment has been issued bears the burden of demonstrating that a proposed assessment is incorrect. Thus, Taxpayers must demonstrate that they made the payment on or before September 17, 2007.

Taxpayers have provided a photocopy of a check dated September 17, 2007, and payable to the Department. Taxpayers also have provided a "Certificate of Mailing" addressed to the Department, listing a post office box designated by the Department for individual income tax estimated payments, and a United States Postal Service postmark of September 17, 2007. Based on the information provided, Taxpayers have demonstrated that they mailed the \$3,000 payment on September 17, 2007, and thus their account should be adjusted to reduce interest and penalties as if Taxpayers made a \$3,000 payment of September 17, 2007.

**FINDING**

Taxpayers' protest is sustained.

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