



was domiciled in Idaho during the taxable year. For tax year 2018, the grocery credit is \$200 per qualifying exemption.

Accordingly, Petitioners may claim a \$192 grocery credit per Idaho Code section 63-3024A (\$100 for [REDACTED] based on 12 months in Idaho and \$92 for [REDACTED] based on 11 months in Idaho). In other words, the Division determined Petitioners grocery credit was \$200 but on appeal the Tax Commission determined Petitioners grocery credit was \$192. However, as a matter of administrative convenience the Tax Commission will not collect the \$8.

On appeal, a deficiency determination issued by the Tax Commission “is presumed to be correct, and the burden is on the taxpayer to show that the Commission’s decision is erroneous.” *Parker v. Idaho State Tax Comm’n*, 148 Idaho 842, 845, 230 P.3d 734, 737 (2010) (citing *Albertson’s Inc. v. State Dep’t of Revenue*, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984)). The Tax Commission requires Petitioner to provide adequate evidence to establish that the amount asserted in the Notice is incorrect. Here, Petitioners did not provide adequate evidence. As a result, the Commission will uphold the Notice.

THEREFORE, the Notice of Reduced Refund dated April 5, 2019, is hereby APPROVED, in accordance with the provisions of this decision, and is AFFIRMED and MADE FINAL.

NO DEMAND for payment is made since Petitioner’s refund was reduced.

An explanation of Petitioner’s right to appeal this decision is included with this decision.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2020

IDAHO STATE TAX COMMISSION

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_, 2020 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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