

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
[Redacted]) DOCKET NO. 1-390-325-760W
)
)
Petitioner.) DECISION
_____)

Petitioner, [Redacted] filed a claim for a grocery credit refund for tax year 2015. The Tax Commission denied Petitioner’s claim and affirmed the denial in a Tax Commission decision dated March 6, 2018. When processing Petitioner’s 2015 Idaho income tax return based upon the Tax Commission’s decision, the Tax Commission’s staff identified a conflict between the processing rules and the decision. The Tax Commission investigated the conflict and determined the Rule the Tax Commission based its decision on was incorrectly interpreted and did not reflect the statute. Petitioner should have been allowed the claimed grocery credit.

THEREFORE, the Tax Commission’s decision dated March 6, 2018, is hereby WITHDRAWN.

IT IS ORDERED that Petitioner receive a refund of the grocery credit in the amount of \$33.

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

DATED this _____ day of _____ 2018.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2018,
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:

[Redacted]

Receipt No.
