

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
[REDACTED]) DOCKET NO. 0-026-645-504
[REDACTED])
[REDACTED])
Petitioner.) DECISION
[REDACTED])

[REDACTED] [REDACTED] [REDACTED] (Petitioner) protested the Notice of Refund Determination dated

April 24, 2025. Petitioner disagreed with the disallowance of the grocery credit he claimed for his dependents on his 2024 Idaho income tax return. The Tax Commission reviewed the matter and upholds the Notice of Refund Determination.

BACKGROUND

Petitioner filed his 2024 Idaho individual income tax return as head of household with six dependents. During the processing of Petitioner's return, it was noted that four of his dependents had Internal Revenue Service individual taxpayer identification numbers (ITINs) assigned to them. Taxpayer Accounting sent Petitioner a letter asking for information and documentation showing that these four individuals were in the United States legally.

Petitioner did not respond within the time set by Taxpayer Accounting. Taxpayer Accounting adjusted Petitioner's return disallowing the grocery credit for Petitioner's four dependents with ITINs and no supporting documentation showing legal residency in the United States. Taxpayer Accounting sent Petitioner a Notice of Refund Determination stating the change made to his 2024 return. Petitioner protested Taxpayer Accounting's change and provided a copy of his US Passport and Idaho driver's license.

Taxpayer Accounting acknowledged Petitioner's protest and referred the matter to the Tax Commission's Appeals Unit (Appeals) for administrative review. Appeals sent Petitioner a letter

explaining the options available for redetermining a Notice of Refund Determination. There was no response. Appeals called Petitioner's known phone number and left a voice message requesting a call back. Again, there was no response.

Seeing that Petitioner had the opportunity to provide the necessary information but failed to do so, the Tax Commission decides the matter based on the information available.

LAW AND ANALYSIS

Idaho Code section 63-3024A provides for a food tax credit (grocery credit) for each allowable dependent reported on an Idaho individual income tax return. However, subsection (7) of Idaho Code section 63-3024A provides that no credit or refund shall be paid that is attributable to an individual that is residing illegally in the United States.

The Idaho Code is clear in that to receive the grocery credit, an individual must be legally residing in the United States. If Petitioner provides the necessary documentation showing his four dependents are legally in the United States, Petitioner may be granted the grocery credit. But until then, the Tax Commission upholds the Notice of Refund Determination.

CONCLUSION

Petitioner filed his 2024 Idaho income tax return claiming the grocery tax credit for himself and six other dependents. Petitioner did not establish that four of his dependents met the requirements for receiving the grocery credit. Because Petitioner did not provide documentation showing the four dependents with ITINs were in the United States legally, the Tax Commission finds the Notice of Refund Determination should be upheld.

THEREFORE, the Tax Commission AFFIRMS the Notice of Refund Determination dated April 24, 2025, directed to [REDACTED] [REDACTED] [REDACTED]

Since the Notice REDUCED Petitioner's refund, an ORDER for payment is not necessary.

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

DATED this _____ day of _____ 2025.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2025,
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.

[REDACTED]
