

## In the Matter of the Protest of

Petitioner.

## DECISION

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.

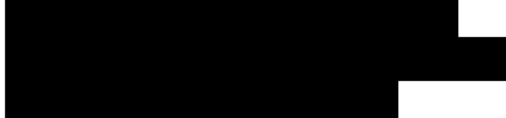
An explanation of Petitioner's right to appeal this decision is enclosed.

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.

---

---