

LAW AND ANALYSIS

Petitioner is a citizen of the country of Poland. He came to the United States and Idaho to work during 2024. Petitioner filed a 2024 1040-NR (U.S. Nonresident Alien Income Tax Return) for federal purposes and included Form 8833 (Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)). Petitioner claimed his wages of \$14,877 were federally exempt by a treaty between the United States and Poland.

IDAPA 35.01.01.031 Income Tax Administrative Rule (31) states that for Idaho income tax purposes, an alien shall determine Idaho residency status using the test set forth in Idaho Code sections 63-3013, 63-3013A, and 63-3014. Under these tests, Petitioner qualified as a part-year or nonresident.

Rule 31 further states that if the alien qualifies as a part-year resident or nonresident, the amount of his taxable income subject to Idaho income tax is determined pursuant to Idaho Code section 63-3026A. In addition, if a nonresident alien does not elect to be treated as a resident for federal income tax purposes, the standard deduction for that individual is zero.

Petitioner filed his Idaho return as a nonresident of Idaho. The Division calculated Petitioner's Idaho tax as provided in Idaho Code section 63-3026A. The Division did not allow Petitioner a standard deduction because he filed as a nonresident alien for federal purposes.

The Tax Commission reviewed Treaty law for any agreement between the United States and Poland on the taxation of income of the respective parties' citizens. The Tax Commission found no agreement. Therefore, the Tax Commission finds there is no basis in law for the exemption of Petitioner's wages as a nonresident.

CONCLUSION

Petitioner worked in Idaho and received wages from an Idaho employer. The income he received clearly qualifies as Idaho source income. Petitioner's income was in excess of the amount required for nonresidents to file Idaho income tax returns. (Idaho Code section 63-3030(2)). Therefore, the Tax Commission finds that Petitioner was required to file an Idaho income tax return and that the tax computation made by the Division was correct.

THEREFORE, the Notice of Refund Determination dated August 7, 2025, reducing Petitioner's refund for the taxable year 2024 is hereby AFFIRMED and MADE FINAL.

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

DATED this _____ day of _____ 2026.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2026,
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.
