

## **BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of )  
████████████████ ) DOCKET NO. 0-246-322-176  
████████████████ )  
Petitioner. ) DECISION  
████████████████ )  
\_\_\_\_\_

████████ (Petitioner) protested the Notice of Refund Determination (Notice) issued on April 7, 2025, by the Revenue Operations Division (Division) of the Idaho State Tax Commission (Tax Commission). Petitioner disagreed with the Division's adjustment to his Idaho taxable income for tax year 2024. The Tax Commission reviewed the matter and hereby upholds the Notice for the reasons stated below.

### **BACKGROUND**

Petitioner filed his 2024 Idaho individual income tax return as Head of Household claiming three dependents. During the processing of his return, the Division noted that Petitioner and one dependent were identified by Internal Revenue Service (IRS) Individual Taxpayer Identification Numbers (ITINs), rather than Social Security numbers.

The Division requested documentation verifying that the individuals for whom the grocery tax credit was claimed were legally residing in the United States. Petitioner did not respond within the prescribed timeframe. Consequently, the Division adjusted the return to disallow the grocery credit for Petitioner and the dependent with an ITIN and issued a Notice reflecting the change.

Petitioner protested the Notice, asserting that he should be entitled to at least two out of the four grocery credits claimed. He submitted a Honduran identification card, a 2024 W-2 form, and his California driver's license. However, none of these documents established lawful presence in the United States for either Petitioner or the dependent in question.

The Division acknowledged the protest and referred the matter to the Tax Commission's Appeals Unit (Appeals) for redetermination. Appeals sent Petitioner a letter explaining the options available for redetermining a Notice. Petitioner did not respond. Given Petitioner's opportunity to provide supporting documentation and his failure to do so, the Tax Commission decides the matter based on the information available.

## **LAW AND ANALYSIS**

Idaho Code section 63-3024A provides a grocery credit for each qualifying dependent listed on an Idaho individual income tax return. However, subsection (8) of the same statute explicitly prohibits any credit or refund attributable to individuals residing illegally in the United States.

Petitioner's 2024 Idaho income tax return listed ITINs for himself and one dependent, while the other two dependents had valid Social Security numbers. This pattern is consistent with prior filings:

- In 2019, Petitioner claimed the grocery credit for four individuals but failed to verify legal presence in the United States. The credit was allowed only for two dependents.
- In 2021, the same issue arose, and again, the credit was limited to two dependents.

Petitioner has not provided documentation demonstrating that he or the dependent with an ITIN are legally present in the United States. Therefore, under Idaho law, they are ineligible for the grocery credit.

## **CONCLUSION**

Petitioner did not meet the statutory requirements for claiming the grocery tax credit for himself and one dependent in tax year 2024. As no documentation was provided to establish lawful residency, the Tax Commission finds the Division's adjustment appropriate.

The Notice of Refund Determination dated April 7, 2025, and issued to [REDACTED] is hereby AFFIRMED and MADE FINAL.

Since the Notice reduced Petitioner's refund, no DEMAND for payment is required.

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]  
I [REDACTED]  
[REDACTED]

\_\_\_\_\_