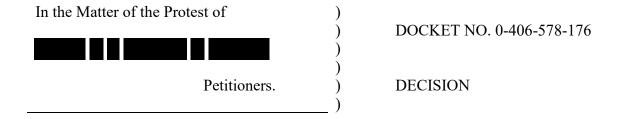
## BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO



Determination (Notice) for tax years 2019 through 2022. The Tax Commission reviewed the matter and hereby cancels the Notice.

## **BACKGROUND**

Petitioners were shareholders of the filed returns claiming credits for Idaho research activities. The Tax Commission's Income Tax Audit Bureau (Bureau) reviewed these returns and disallowed the credits. is an S-Corporation, so the Bureau assigned Petitioners their distributive share of the additional tax due.

protested and went through the Tax Commission's administrative appeal process. The Tax Commission ruled on the Bureau's adjustments to returns with a decision in Appeals Docket Number 0-675-013-632. The Tax Commission cancelled the Notice in that case. The cancellation of Notice likewise results in the cancellation of Petitioners' Notice, as the sole adjustments to their returns arose from passthrough items.

## **CONCLUSION**

Petitioners were shareholders of which pass-through income, deductions, and tax credits to Petitioners' individual income tax returns. The Bureau disallowed the Idaho research credits after an examination of returns. The Tax Commission cancelled Notice, which in turn cancels Petitioners' Notice.

THEREFORE, the Notice of Deficiency Determination directed to			
dated June 27, 2024, is hereby CANCELLED.			
DATED this day of 2025.			

IDAHO STATE TAX COMMISSION

## CERTIFICATE OF SERVICE

I hereby certify that on this a copy of the within and foregoing DEC mail, postage prepaid, in an envelope add	ISION was served by sending the s	2025, ame by United State
man, postage prepard, in an enverope acc	Receipt No.	