

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

In the Matter of the Protest of

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██████████  
Petitioners.

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DOCKET NO. 0-406-578-176  
  
DECISION

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

**BACKGROUND**

Petitioners were shareholders of ██████████ ██████████ ██████████ ██████████ ██████████ (██████████) during the years in question. ██████████ 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 [REDACTED]

[REDACTED] 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 \_\_\_\_\_ 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]

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[REDACTED]