

Internal Revenue Code (IRC) section 24(c) which defines a qualifying child as a qualifying child of the taxpayer who has not attained the age of 17. The letter asked Petitioners to withdraw their protest if they agreed with the explanation or to choose an option for redetermining the Notice of Refund Determination if they wanted to continue their appeal. Petitioners did not respond. Seeing that Petitioners had opportunity to further their position, the Tax Commission decided the matter based on the information available.

LAW AND ANALYSIS

Petitioners filed a resident 2023 Idaho income tax return. The information provided on their return gave the birth date of her daughter as July 12, 2006. Idaho Code section 63-3029L provides for a credit for each qualifying child of the taxpayer. Idaho Code section 63-3029L defines a qualifying child as a qualifying child as defined in IRC section 24(c). IRC section 24(c) takes its definition of a qualifying child from IRC section 152(c) but changes the age requirement to a child that has not attained age 17. IRC section 152(c) puts the age of a qualifying child not attaining age 19 or age 24 if a student.

Since the Idaho Code is specific in its definition of a qualifying child for the Idaho child tax credit as being a qualifying child as defined in IRC section 24(c), the age limitation for the Idaho credit is a qualifying child who has not attained the age of 17 during the calendar year. Because Petitioners' daughter turned 17 on July 12, 2023, Petitioners cannot claim the Idaho child tax credit for their daughter.

CONCLUSION

Taxpayer Accounting adjusted Petitioners' child tax credit claimed on their 2023 Idaho income tax return. Taxpayer Accounting denied the credit for Petitioners' daughter due to her age.

Petitioners protested stating their daughter was still a minor and not over the age limit. Petitioners provided a copy of their daughter's birth certificate.

The Idaho statute providing for the child tax credit defines a qualifying child using the definition found in IRC section 24(c). IRC section 24(c) sets the age limit for a qualifying child at age 16 or under. Because Petitioners' daughter turned 17 in 2023, she is not eligible for the child tax credit. Therefore, the Tax Commission must deny the credit and uphold the Notice of Refund Determination.

THEREFORE, the Notice of Refund Determination dated May 1, 2024, directed to
is AFFIRMED.

Since the adjustment reduced Petitioner's claimed refund, no order for payment is necessary.

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

DATED this _____ day of _____ 2024.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2024,
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.
