

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 1-169-884-160
)	
Petitioner.)	DECISION
_____)	

The Central Processing Bureau (Bureau) at the Idaho State Tax Commission (Tax Commission) issued a Notice of Refund Determination (Notice) to (Petitioner) reducing her refund for tax year 2021 from \$787 to \$277. Petitioner filed a timely appeal and petition for redetermination of the Notice. The issue in this case is the partial disallowance of the Idaho grocery credit and the disallowance of the Idaho child tax credit. The Tax Commission has reviewed the file and hereby issues its decision.

BACKGROUND

Petitioner claimed the Idaho grocery credit for two dependents and claimed the Idaho child tax credit for two dependents. However, she only listed one dependent, who was twenty years old, on her tax return. The Bureau determined Petitioner could not claim the child tax credit or the Idaho grocery credit for a child not listed as a dependent. Additionally, the Bureau determined Petitioner could not claim the child tax credit for a child who had attained the age of seventeen.

LAW

Idaho Code section 63-3024A allows a grocery credit for each qualifying dependent of the taxpayer claimed on the taxpayer's return, defines qualifying dependent, and specifies the requirements to claim the credit. In pertinent part, to claim the grocery credit, the taxpayer must claim the dependent on the taxpayer's return.

Idaho Code sections 63-3029L allows a child tax credit for each qualifying child of the taxpayer claimed on the taxpayer's tax return, defines qualifying child, and specifies the requirements to claim the credit. In pertinent part, to claim the child tax credit, the taxpayer must claim the child on the taxpayer's return and the child cannot have obtained the age of seventeen.

PETITIONER'S POSITION

Petitioner's position appears to be she supported her children and, therefore, she should receive the credits regardless of their age or if she claimed them as dependents. Petitioner did not cite any laws to support her position.

DECISION

It has been determined that Petitioner did not meet the requirements of Idaho Code sections 63-30244A and 63-3029L. Petitioner cannot claim the child tax credit or the Idaho grocery credit for a child not listed as a dependent and cannot claim the child tax credit for a child who has attained the age of seventeen. Therefore, the Tax Commission will uphold the Bureau's Notice.

THEREFORE, the Notice of Refund Determination dated May 26, 2022, is hereby APPROVED, in accordance with the provisions of this decision, and is AFFIRMED and MADE FINAL.

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

DATED this _____ day of _____ 2022.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2022,
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.
