



requirement for tax year 2015 but challenging the filing requirements for 2018 and 2019. Petitioner stated in her protest that she left Idaho in 2017 and moved to the state of Wyoming.

The Bureau received Petitioner's responses to the domicile questionnaire. The Bureau reviewed Petitioner's domicile responses and transferred the matter to the Commission's Appeals unit (Appeals) for an administrative review.

Appeals reviewed the matter and sent Petitioner a letter informing her of two alternative methods available for redetermining a protested Notice. Per Petitioner's request an informal hearing was held to allow her an opportunity to ask questions and or provide additional information. During the informal hearing Petitioner acknowledged her filing requirement for taxable year 2015 but stated she left Idaho for Wyoming in 2017. Petitioner was questioned regarding her understanding of domicile and residency, her living arrangements, her employment history, and her Idaho drivers' license.

### **LAW AND ANALYSIS**

Idaho Code section 63-3030 states in part that every resident individual required to file a federal return under section 6012(a)(1) of the Internal Revenue Code is required to file an Idaho income tax return. Petitioner's protest acknowledged the filing requirement with the State of Idaho for tax year 2015. This analysis pertains only to tax years 2018 and 2019 and focuses on the five primary factors considered in determining domicile: (a) the individual's primary home, (b) where the individual is actively involved in business, (c) where the individual spends their time, (d) where the individual keeps their near and dear items, and (e) the individual's family connections.

Petitioner stated she rented a residence in Wyoming between 2017 and 2020. Petitioner also stated in her domicile response that she stayed in employer-provided housing in the state of Alaska during this period. Petitioner stated she was employed as a truck driver for various

employers outside the state of Idaho ( but maintained a commercial driving license (CDL) with endorsements from the state of Idaho. Petitioner stated she spent only 50 days in Idaho between the years 2017 and 2019, Petitioner stated all her near and dear items were kept in Wyoming, and lastly Petitioner stated she rented a home from her son upon moving to Wyoming.

### CONCLUSION

Based upon information available from the informal hearing and the responses provided by Petitioner in the domicile questionnaire, it is evident Petitioner has cut ties with Idaho except for her CDL. There is no evidence of Petitioner relocating to Idaho or expressing any feelings and or permanent association that goes with calling Idaho her home.

The Commission upholds the issued Notice as modified by this Decision which upholds tax year 2015 and cancels tax years 2018 and 2019. Petitioner had income during taxable year 2015 in excess of the filing requirement of Idaho Code. The Idaho individual income tax return the Bureau prepared for Petitioner for tax year 2015 included all of Petitioner's known income and allowable deductions.

The Bureau added interest and penalty to Petitioner's income tax liability. The Commission reviewed those additions and found them appropriate and in accordance with Idaho Code sections 63-3045 and 63-3046.

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2023.

IDAHO STATE TAX COMMISSION

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2023,  
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.

---

---