

withdraw his protest if he now agreed with the adjustment. Petitioner responded, stating that he would like to continue his protest. The Bureau forwarded the file to the Tax Commission's Appeals Unit (Appeals) for administrative review.

Appeals reviewed the matter and sent Petitioner a letter discussing alternatives for redetermining a protested Notice. Petitioner did not respond. Therefore, the Tax Commission will issue a decision based on the current information available.

LAW AND ANALYSIS

Idaho Code section 63-3030(2) states:

(2) Any nonresident individual having for the current taxable year a gross income from Idaho sources in excess of two thousand five hundred dollars (\$2,500), or any part-year resident individual having for the current taxable year a gross income from all sources while domiciled in or residing in Idaho, and from Idaho sources while not domiciled in and not residing in Idaho, which in total are in excess of two thousand five hundred dollars (\$2,500);

Petitioner is clearly a Texas resident but based on the income documents submitted by his employer, he had Idaho source income that exceeded \$2,500. Petitioner was required to file an Idaho income tax return, and he submitted an Idaho nonresident income tax return. However, the return did not include \$29,870 of Idaho income from his W-2. Petitioner provided no evidence to contradict the amount of Idaho wages reported by the employer. The Tax Commission must rely on the employer's reporting as being accurate. Therefore, the Tax Commission upholds the Division's correction of Petitioner's 2023 Idaho individual income tax return.

CONCLUSION

Petitioner filed his 2023 nonresident Idaho income tax return but did not include Idaho source income. The Division adjusted his return to include Idaho source income, which reduced his refund. The Tax Commission reviewed the Notice and finds it to be accurate and appropriate.

THEREFORE, the Notice dated July 25, 2024, and directed to [REDACTED] [REDACTED] is hereby
AFFIRMED and MADE FINAL.

No DEMAND for payment is required as this decision reduces Petitioner's refund.

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

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.
