

the child's recently acquired SSN. Petitioner did not provide a copy of his 2024 federal income tax return. The Division acknowledged Petitioner's protest and referred the case to the Tax Commission's Appeals Unit (Appeals) for administrative review.

Appeals reviewed the matter and sent Petitioner a letter outlining the options for redetermining a protested Notice and providing a more detailed explanation of the Division's adjustments.

Petitioner responded but did not request an informal hearing. Instead, he resubmitted the same information he provided with his protest. Seeing that Petitioner had opportunity to further his position, and did not, the Tax Commission decides the matter based on the information available.

LAW AND ANALYSIS

Standard deduction - Idaho Code section 63-3022(j) allows individuals to subtract either the standard deduction amount or itemized deductions when calculating Idaho taxable income. Petitioner claimed a \$21,900 standard deduction, but the correct amount for a filing status of Single for tax year 2024 is \$14,600. The Division requested a copy of Petitioner's federal return to verify if he had used itemized deductions or had claimed Head of Household as his filing status as that status would give a standard deduction of \$21,900. Since he did not provide his federal return to support the deduction claimed, the Division adjusted the deduction accordingly. This change did not affect Petitioner's tax due, which remained \$0.

Child Tax Credit – Idaho Code section 63-3029L authorizes a non-refundable child tax credit of up to \$205 per qualifying child. A non-refundable credit cannot exceed the taxpayer's tax liability. Petitioner's tax due is \$0, therefore, the allowable Idaho child tax credit is also \$0.

Grocery Credit - Idaho Code section 63-3024A provides a \$120 food tax credit (grocery credit) for each qualifying exemption in tax year 2024. Petitioner did not address this issue in his protest, nor did he indicate whether he wished to receive or donate the credit. However, since Petitioner filed an Idaho resident return and listed a calculated grocery credit of \$120, the Tax Commission will modify the Notice to allow the credit for him.

CONCLUSION

Petitioner's protest centered on the disallowance of the child tax credit. This credit is a non-refundable credit and because Petitioner's tax due is \$0 the Division correctly removed the child tax credit claimed on the return. While Petitioner did not specifically mention the grocery credit in his objection to the Notice, the Tax Commission will allow Petitioner a grocery credit as calculated on the return.

THEREFORE, the Notice dated September 17, 2025, and directed to [REDACTED] [REDACTED] is hereby MODIFIED and MADE FINAL.

<u>YEAR</u>	<u>REFUND CLAIMED</u>	<u>REFUND ISSUED</u>	<u>ADDITIONAL REFUND</u>
2024	\$(2,340)	\$(229)	\$(120)

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

DATED this _____ day of _____ 2026.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2026,
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.
