

In the event that a credit or refund is attributable to any individual who has been incarcerated for any month or part of a month during the taxable year for which the credit or refund is claimed, the credit or refund allowed under this section shall be in proportion to the number of months of the year in which the individual was not incarcerated.

The statute is clear, individuals incarcerated the entire year cannot claim the grocery credit. According to information available to the Tax Commission, Petitioner has been incarcerated for the entirety of 2022.

CONCLUSION

Taxpayer Accounting denied Petitioner's grocery credit because he was incarcerated during the entire year in question. The Tax Commission has reviewed the facts at hand and finds the adjustment to his 2022 tax return to be accurate and appropriate.

THEREFORE, the Notice of Deficiency Determination dated August 22, 2023, is hereby APPROVED and MADE FINAL.

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

An explanation of Petitioner's 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.
