

withholding as Idaho source. Consequently, the Tax Commission must uphold the adjustment made to Petitioners' 2023 Idaho individual income tax return.

THEREFORE, the Notice dated October 31, 2024, and directed to [REDACTED] [REDACTED] [REDACTED] [REDACTED] is hereby AFFIRMED and MADE FINAL.

Since the Notice reduced Petitioners' refund, no DEMAND for payment is required.

An explanation of Petitioners' 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.
