

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
)
 [REDACTED]) DOCKET NO. 1-831-920-640
 [REDACTED])
)
 Petitioner.) DECISION
)
 _____)

[REDACTED] [REDACTED] (Petitioner) protested the Notice of Refund Determination dated May 20, 2024. Petitioner disagreed with the disallowed grocery credit for himself and one of his dependents on his 2023 Idaho income tax return. The Tax Commission reviewed the matter and hereby upholds the Notice of Refund Determination.

BACKGROUND

Petitioner filed his 2023 Idaho individual income tax return as head of household with three dependents. During the processing of Petitioner’s return, it was noted that Petitioner and one dependent, identified as ‘Relationship - Other’, had Internal Revenue Service individual taxpayer identification numbers (ITINs) assigned to them. Taxpayer Accounting sent Petitioner a letter asking for information and documentation showing that the individuals the grocery credit was being claimed for were in the United States legally.

Petitioner did not respond within the time set by Taxpayer Accounting, so Taxpayer Accounting adjusted Petitioner’s return disallowing the grocery credit for Petitioner and one dependent. Taxpayer Accounting sent Petitioner a Notice of Refund Determination stating the change made to his 2023 return.

Petitioner protested Taxpayer Accounting’s change. Petitioner stated he was the only one working and taking care of 2 kids and a dependent. Petitioner provided a copy of his Mexico Consular ID Card, Intermountain Gas bill in his name, California driver’s license for [REDACTED] [REDACTED]

■■■■■ ■■■■■ birth certificate for ■■■■■ ■■■■■ and birth certificate for ■■■■■ ■■■■■
■■■■■¹.

Taxpayer Accounting acknowledged Petitioner's protest and referred the matter to the Tax Commission's Appeals Unit (Appeals). Appeals sent Petitioner a letter explaining the options available for redetermining a Notice of Refund Determination. There was no response.

Seeing that Petitioner had the opportunity to provide the necessary information but failed to provide it, the Tax Commission decided the matter based on the information available.

LAW AND ANALYSIS

Idaho Code section 63-3024A provides for a food tax credit (grocery credit) for each allowable dependent reported on an Idaho individual income tax return. However, subsection (8) of Idaho Code section 63-3024A provides that no credit or refund shall be paid that is attributable to an individual that is residing illegally in the United States.

The Idaho Code is clear in that to receive the grocery credit, an individual must be legally residing in the United States. When and if Petitioner provides the necessary documentation showing he and the other dependent are legally in the United States, Petitioner may be granted the grocery credit. But until then, the Tax Commission upholds the Notice of Refund Determination.

CONCLUSION

Petitioner filed his 2023 Idaho income tax return claiming the grocery tax credit for himself and three other dependents. Petitioner did not establish that he and one other dependent met the requirements for receiving the grocery credit. Because Petitioner did not provide documentation

¹ Idaho 2023 tax return shows ■■■■■ ■■■■■ rather than ■■■■■ ■■■■■ ■■■■■

showing he and the other dependent were in the United States legally, the Tax Commission finds the Notice of Refund Determination should be upheld.

THEREFORE, the Tax Commission AFFIRMS the Notice of Refund Determination dated May 20, 2024, directed to [REDACTED] [REDACTED]

Since the Notice REDUCED Petitioner's refund, an ORDER for payment is not necessary.

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.
