

in the amount of \$167. Therefore, Petitioners can claim a \$167 credit under Idaho Code section 63-3022L.

Part of the problem in this case is Petitioners claimed a 63-3022L credit as a 63-3036B credit. In other words, Petitioners claimed the credit on the incorrect line. Regardless, Petitioners are entitled to a \$167 credit and are due a refund of \$139.

THEREFORE, the Notice of Refund Determination dated January 3, 2023, is hereby CANCELED, in accordance with the provisions of this decision, and is AFFIRMED and MADE FINAL.

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

DATED this _____ day of _____ 2023.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2023,
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.
