

LAW AND ANALYSIS

Idaho Code section 63-3024A defines and explains the rules for “food tax credits and refunds” also known as the grocery credit. Idaho Code section 63-3024A(7) states:

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.

According to information available to the Tax Commission, Petitioner was incarcerated for the entirety of 2022. With no documentation to prove otherwise, the Tax Commission must determine Petitioner’s eligibility of the grocery credit with the information currently available.

CONCLUSION

Petitioner has not met his burden of proof regarding his dates of incarceration to determine his eligibility for the Idaho grocery credit. 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 23, 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.
