BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)))	DOCKET NO. 2-128-421-888
Petitioner.)))	DECISION

Taxpayer Accounting sent (Petitioner) a Notice of Deficiency Determination (Notice) for tax year 2022. Petitioner protested, disagreeing with the disallowance of his grocery credit. The Tax Commission has reviewed the matter and hereby upholds the Notice.

BACKGROUND

Petitioner filed his 2022 Idaho individual income tax return and claimed a \$100 grocery credit on ID Form 40, line 43. Taxpayer Accounting reviewed the return and discovered Petitioner was incarcerated during the entirety of 2022, which disqualifies him from the credit. A Notice was sent to Petitioner removing the credit and disallowing his refund for 2022. Petitioner protested, stating he was not incarcerated during 2022 and was only incarcerated recently. Taxpayer Accounting then acknowledged his protest and transferred the case to the Tax Commission's Appeals Unit (Appeals).

Appeals sent Petitioner correspondence informing him of the appeals process and his right to a hearing. Petitioner responded by phone, again claiming he was not incarcerated in 2022. Appeals asked Petitioner if he had any documentation of his incarceration dates, as public records indicate differently. Petitioner admitted he does not have documentation for his incarceration dates. With no additional information to review, the Tax Commission makes its decision on information currently available.

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 pay	ment is required as this decision	on 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

2024, e same by United States