

IDAHO STATE TAX COMMISSION

11321 Chinden Blvd., Building 2
Coral Conference Room
(208) 334-7500

APPEALS RESOLUTION MEETING

February 19, 2025

This meeting was set to render a final resolution for the appeals dockets indicated. These dockets were heard and discussed in accordance with Idaho Open Meeting Law.

Each individual appellant had an opportunity to provide information related to their case, including an informal hearing if requested.

The Appeals Resolution Meeting convened at 10:00 a.m. In attendance at the meeting were Commissioner Jeff McCray, Commissioner Jared Zwygart, Commissioner Paul Woods, Jessica Pilot, Keven Griffin, Kim Wind, Greg Hiatt, Zach Haynes, Robert Foster, Greg Busmann, Rebecca Danley, Steve Wargo, Lisa Palmer, Elisa Magnuson, Kim Wind, Meredith Hodgson, and Commissioner Janet Moyle joined the meeting by telephone.

To protect the confidentiality of taxpayer's tax and personal information, the Commission will not discuss this type of information in the public portion of this meeting. Likewise, the Tax Commission will not allow public comment at this meeting.

Business Requiring Vote of the Commission

Each Commissioner has had the opportunity to review the file for each docket on the agenda and ask questions of appeals staff prior to this meeting. Additionally, each Commissioner has a summary of each docket in their meeting folder. The Oversight Commissioner for each tax type will not vote to decide the outcome of those dockets.

Attorney Elisa Magnuson reminded Commissioners of their responsibility to protect confidential taxpayer information and when it is appropriate to go into executive session.

Commissioner Moyle joined the meeting by telephone and Commissioner McCray read out the individual income cases. Meredith Hodgson took the roll call vote for those cases.

a. Action Item: 0-627-500-032

Janet Moyle

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Zwygart moved to modify the Notice for Docket Number 0-627-500-032. Commissioner Woods seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

There was a question regarding taxpayers providing documentation of expenses when they have not filed actual returns. Depending on the facts and circumstances of an individual case, the Tax Commission may accept substantiated expenses when no return has been filed.

b. Action Item: 0-663-479-296

Janet Moyle

Steve Wargo is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice and update interest for Docket Number 0-663-479-296. Commissioner Zwygart seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

c. Action Item: 1-561-977-856

Janet Moyle

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice and update interest for Docket Number 1-561-977-856. Commissioner Woods seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

d. Action Item: 2-133-713-920

Janet Moyle

Greg Hiatt is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice and update interest for Docket Number 2-133-713-920. Commissioner Zwygart seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

e. Action Item: 2-075-616-256

Janet Moyle

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice and update interest for Docket Number 2-075-616-256. Commissioner Zwygart seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

f. Action Item: 0-174-318-592

Janet Moyle

Greg Hiatt is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice and update interest for Docket Number 0-174-318-592. Commissioner Woods seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

g. Action Item: 1-696-326-656

Janet Moyle

Jessica Pilot is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice for Docket Number 1-696-326-656. Commissioner Zwygart seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

h. Action Item: 0-497-607-680

Janet Moyle

Steve Wargo is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Zwygart moved to modify the Notice for Docket Number 0-497-607-680. Commissioner Woods seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

i. Action Item: 0-379-589-632

Janet Moyle

Jessica Pilot is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice and update interest for Docket Number 0-379-589-632. Commissioner Zwygart seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

j. Action Item: 1-635-181-568

Janet Moyle

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Zwygart moved to cancel the Notice for Docket Number 1-635-181-568. Commissioner Woods seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

k. Action Item: 1-192-158-208

Jared Zwygart

Keven Griffin is the Tax Appeals Specialist that handled this case. Commissioner Zwygart asked if there were any questions. Hearing none, Commissioner Zwygart asked for a motion for the resolution of this case. Commissioner Moyle moved to cancel the Notice for Docket Number 1-192-158-208. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

l. Action Item: 0-761-553-920

Jared Zwygart

Kim Trinh is the Tax Appeals Specialist that handled this case. Commissioner Zwygart asked if there were any questions. Hearing none, Commissioner Zwygart asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the Notice and update interest for Docket Number 0-761-553-920. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

m. Action Item: 1-566-860-288

Jared Zwycart

Kim Trinh is the Tax Appeals Specialist that handled this case. Commissioner Zwycart asked if there were any questions. Hearing none, Commissioner Zwycart asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice and update interest for Docket Number 1-566-860-288. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Zwycart; all voted in favor and the motion was approved.

n. Action Item: 1-760-551-936

Paul Woods

Jessica Pilot is the Tax Appeals Specialist that handled this case. Commissioner Woods asked if there were any questions. Hearing none, Commissioner Woods asked for a motion for the resolution of this case. Commissioner Zwycart moved to uphold the Notice for Docket Number 1-760-551-936. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Woods; all voted in favor and the motion was approved.

Commissioner McCray adjourned the meeting.