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

APPEALS RESOLUTION MEETING

October 7, 2026

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 1:30 p.m. In attendance were Chairman John Bernasconi, Commissioner Jared Zwygart, Commissioner Janet Moyle, Commissioner Paul Woods, Meredith Hodgson, Zach Wilson, Misti Alvarez, Trisha Thomas, Robert Foster, Robert Telleria, Jeremy Bowden, Jim Rice, Jessica Pilot, Steve Wargo, Lisa Palmer, Greg Hiatt, Xiaonan Zhou, Meg Inouye, Brenton Anderson, and Zach Haynes.

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. The Oversight Commissioner for each tax type will not vote to decide the outcome of those dockets.

Action Item: Approve September 16, 2026 Minutes Janet Moyle

Commissioner Zwygart moved to approve the minutes of the Appeals Resolution Meeting held on September 16, 2026. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held September 16, 2026 were approved.

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

a. Action Item: 1-092-170-752 Janet Moyle

Meg Inouye is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Woods moved to modify the Notice for Docket Number 1-092-170-752. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

b. Action Item: 0-227-398-656A Janet Moyle

Jessica Pilot is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Bernasconi moved to amend the original Decision for Docket Number 0-227-398-656A. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

c. Action Item: 0-733-467-648 Janet Moyle

Greg Hiatt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice and update interest for Docket Number 0-733-467-648. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

d. Action Item: 0-702-010-368 Janet Moyle

Greg Hiatt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice and update interest for Docket Number 0-702-010-368. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

e. Action Item: 1-430-270-976 Janet Moyle

Jessica Pilot is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice for Docket Number 1-430-270-976. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

f. Action Item: 1-604-662-272 Janet Moyle

Steve Wargo is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Bernasconi moved to uphold the Notice and update interest for Docket Number 1-604-662-272. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

g. Action Item: 1-367-421-952 Jared Zwygart

Xiaonan Zhou 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 uphold the Notice and update interest for Docket Number 1-367-421-952. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

h. Action Item: 1-051-448-320 John Bernasconi

Greg Hiatt is the Tax Appeals Specialist that handled this case. Commissioner Bernasconi asked if there were any questions. Hearing none, Commissioner Bernasconi asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice for Docket Number 1-051-448-320. A roll call vote was taken by Commissioner Bernasconi; all voted in favor and the motion was approved.

i. Action Item: 1-158-296-576 John Bernasconi

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner Bernasconi asked if there were any questions. Hearing none, Commissioner Bernasconi asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the Notice and update interest for Docket Number 1-158-296-576. A roll call vote was taken by Commissioner Bernasconi; all voted in favor and the motion was approved.

j. Action Item: 0-662-516-736 John Bernasconi

Steve Wargo is the Tax Appeals Specialist that handled this case. Commissioner Bernasconi asked if there were any questions. Hearing none, Commissioner Bernasconi asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice and update interest for Docket Number 0-662-516-736. A roll call vote was taken by Commissioner Bernasconi; all voted in favor and the motion was approved.

k. Action Item: 2-138-452-992 John Bernasconi

Steve Wargo is the Tax Appeals Specialist that handled this case. Commissioner Bernasconi asked if there were any questions. Hearing none, Commissioner Bernasconi asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the Notice and update interest for Docket Number 2-138-452-992. A roll call vote was taken by Commissioner Bernasconi; all voted in favor and the motion was approved.

Commissioner Bernasconi adjourned the meeting.