

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

SUPPLEMENTAL APPEALS RESOLUTION MEETING

October 6, 2020

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 1:00 p.m. Guests were allowed to attend via telephone. Staff in attendance in the conference room or on Microsoft Teams were: Chairman Tom Harris, Commissioner Elliot Werk, Commissioner Tom Katsilometes. Also, in attendance were Michael Chakarun, Alan Pack, Jim Gunter, Andrea Madsen, Kim Wind, Janice Boyd, Meredith Hodgson and Phil Skinner.

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.

The resolution of the dockets on the agenda today were decided at previous Appeals Resolution Meetings. However, the Commission has received new information from the Petitioners and to promote effective tax administration the Commissioners will reevaluate those decisions.

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.

1. a. Action Item: 0-019-331-072

Janet Moyle

This case began as a non-filer case. The Commission, at the Appeals Resolution meeting held June 17, 2020, voted to uphold the Notice. After the decision was issued, and within the time period Petitioner could appeal Petitioner filed actual returns. Michael Chakarun asked if there were any questions. Hearing none, Mr. Chakarun asked for a motion for the resolution of this case. Commissioner Katsilometes moved to approve the recommendation of the oversight commissioner and staff to accept the Petitioner prepared returns and withdraw the Decision. Commissioner Werk seconded the motion. A roll call vote was taken by Meredith Hodgson; all voted in favor and the motion was approved.

b. Action Item: 1-093-072-896

Janet Moyle

This docket began as a non-filer case. The Commission, at the Appeals Resolution Meeting held June 17, 2020 voted to uphold the Notice. After the decision was issued, and within the time period Petitioner could appeal, Petitioner filed actual returns. Mr. Chakarun asked if there were any questions. Hearing none, Mr. Chakarun asked for a motion for the resolution of this case. Commissioner Werk moved to approve the recommendation of the oversight Commissioner and staff to accept the Petitioner prepared returns and withdraw the Decision. Commissioner Harris seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

c. Action Item: 2-052-847-616

Janet Moyle

This docket began as a non-filer case for tax years 2013-2016. The Commission, at the Appeals Resolution meeting Held July 15, 2020 voted to uphold the Notice. After the Decision was issued and within the time period Petitioner could appeal, Petitioner filed actual returns for tax years 2013, 2015, and 2016 as an S-corporation. Mr. Chakarun asked if there were any questions. Hearing none, Mr. Chakarun asked for a motion for the resolution of this case. Commissioner Harris moved to approve the recommendation of the oversight Commissioner and staff to amend the decision to accept the Petitioner prepared returns for tax years 2013, 2015, and 2016, cancel the Notice for 2014 and instruct the audit staff to re-issue the Notice as appropriate for an S-corporation. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

d. Action Item: 1-290-471-424

Janet Moyle

This is a non-filer case for tax year 2013. The Commission, at the Appeals Resolution Meeting held July 15, 2020 voted to uphold the Notice. After the Decision was issued and within the time period Petitioner could appeal, Petitioner filed an actual return. Mr. Chakarun asked if there were any questions. Hearing none, Mr. Chakarun asked for a motion for the resolution of this case. Commissioner Katsilometes made a motion to approve the recommendation of the oversight Commissioner and staff to amend the Decision to accept Petitioner's return and deny the out of statute refund. Commissioner Harris seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

Commissioner Werk adjourned the meeting at 2:10 p.m.