

IDAHO STATE TAX COMMISSION

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

APPEALS RESOLUTION MEETING

January 6, 2022

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 1:30p.m. Staff in attendance in the conference room were Commissioner Zwygart, Commissioner Moyle, Chairman McCray, Commissioner Katsilometes, David Bettencourt, Lisa Palmer, Evan Sailor, Kim Trinh, Debbie Coulson, Sean Kerr, Alan Pack, Phil Skinner, Elisa Magnuson, Kim Wind, Greg Busmann, Andrea Madsen, and Meredith Hodgson.

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.

Action Item: Approve Amended Agenda

Janet Moyle

This Appeal Resolution Meeting was originally scheduled for January 5, 2022. We amended the agenda to January 6, 2022. Pursuant to open meeting law, we must vote to approve the proposed amended agenda. Commissioner Zwygart moved to approve the amended agenda. Commissioner Katsilometes seconded the motion. All voted in favor and the motion was approved.

Action Item: Approve December 15, 2021 Minutes

Janet Moyle

Commissioner Katsilometes moved to approve the minutes of the Appeals Resolution Meeting held on December 15, 2021. Commissioner McCray seconded the motion. Commissioner McCray clarified that the minutes being approved included changes to contain comments made during the meeting. After affirmation that the minutes included all pertinent comments, all Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held December 15, 2021 were approved.

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

a. Action Item: 0-414-685-184

Janet Moyle

Jim Gunter 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 McCray moved to uphold the Notice and update interest for Docket Number 0-414-685-184. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

b. Action Item: 1-825-167-360

Janet Moyle

David Bettencourt 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 Katsilometes moved to cancel the Notice for Docket Number 1-825-167-360. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

c. Action Item: 0-771-823-616

Janet Moyle

Jim Gunter 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 0-771-823-616. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

d. Action Item: 0-240-113-664

Janet Moyle

Lisa Palmer 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 McCray moved to uphold the Notice and update interest for Docket Number 0-240-113-664. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

e. Action Item: 0-715-380-736

Janet Moyle

Alan Pack 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 cancel the Notice for Docket Number 0-715-380-736. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

f. Action Item: 1-499-191-296

Janet Moyle

Alan Pack 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 1-499-191-296. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

g. Action Item: 1-809-471-488

Janet Moyle

Jim Gunter 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 McCray moved to uphold the Notice and update interest for Docket Number 1-809-471-488. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

h. Action Item: 0-584-570-880

Janet Moyle

David Bettencourt 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 cancel the Notice for Docket Number 0-584-570-880. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

i. Action Item: 0-280-090-624

Janet Moyle

David Bettencourt 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 Katsilometes moved to uphold the Notice for Docket Number 0-280-090-624. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved. Additionally, both Commissioner McCray and Commissioner Moyle expressed concern regarding companies soliciting businesses and selling them the notion that normal work qualifies for research and development credit based on the statute's broad parameters.

j. Action Item: 0-605-345-792

Janet Moyle

David Bettencourt 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 0-605-345-792. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

k. Action Item: 1-623-283-712

Janet Moyle

David Bettencourt 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 Katsilometes moved to uphold the Notice and update interest for Docket Number 1-623-283-712. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

l. Action Item: 1-511-184-384

Janet Moyle

David Bettencourt 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 1-511-184-384. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

m. Action Item: 0-157-308-928

Janet Moyle

David Bettencourt 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 Katsilometes moved to uphold the Notice and update interest for Docket Number 0-157-308-928. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

n. Action Item: 0-343-201-792

Janet Moyle

Alan Pack 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 0-343-201-792. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

o. Action Item: 1-565-014-016

Janet Moyle

Lisa Palmer 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 McCray moved to cancel the Notice for Docket Number 1-565-014-016. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

p. Action Item: 1-895-446-528

Janet Moyle

Lisa Palmer 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 Katsilometes moved to uphold the Notice and update interest for Docket Number 1-895-446-528. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

q. Action Item: 0-452-343-808

Janet Moyle

David Bettencourt 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 modify the Notice and update interest for Docket Number 0-452-343-808. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

r. Action Item: 1-192-187-904

Janet Moyle

Lisa Palmer 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 Katsilometes moved to cancel the Notice for Docket Number 1-192-187-904. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

s. Action Item: 0-005-992-448

Janet Moyle

Jim Gunter 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 McCray moved to uphold the Notice and update interest for Docket Number 0-005-992-448. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

Commissioner Moyle turned the meeting over to Commissioner McCray for a corporate income tax case.

t. Action Item: 0-678-664-192A

Jeff McCray

David Bettencourt 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 Moyle moved to amend the original decision to accept the filed returns subject to the normal review procedures for Docket Number 0-678-664-192A. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

Commissioner McCray turned the meeting over to Commissioner Zwygart for the sales tax cases.

u. Action Item: 0-348-071-936

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 modified Notice and update interest for Docket Number 0-348-071-936. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

v. Action Item: 0-529-901-568

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 Moyle moved to cancel the Notice for Docket Number 0-529-901-568. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

w. Action Item: 1-989-912-576

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 Katsilometes moved to cancel the Notice for Docket Number 1-989-912-576. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

x. Action Item: 0-042-932-224

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 Moyle moved to cancel the Notice for Docket Number 0-042-932-224. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Zwycart; all voted in favor and the motion was approved.

Commissioner Zwycart adjourned the meeting.