

IDAHO STATE TAX COMMISSION

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

APPEALS RESOLUTION MEETING

February 22, 2023

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.

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.

In attendance at the meeting were; Commissioner Jeff McCray, Commissioner Jared Zwygart, Commissioner Janet Moyle, Commissioner Tom Katsilometes, David Bettencourt, Meredith Hodgson, Kim Trinh, Rebecca Danley, Lisa Palmer, Amber Kauffman, Greg Busmann, Elisa Magnuson, Phil Skinner, Alan Pack, Meg Inouye, Frank Pinkney, and via conference line Kim Wind.

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.

a. Action Item: 0-845-559-808

Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Katsilometes moved to further modify the Notice for Docket Number 0-845-559-808.

Commissioner Zwygart made a motion to go into Executive Session under Idaho Code section 74-206(1)(d) to consider records that are exempt from disclosure pursuant to Idaho Code section 74-104(1).

The Commission met in Executive Session pursuant to Idaho Code section 74-206(1)(d). No matters requiring a vote of the Commission resulted from the Executive Session.

Commissioner McCray seconded the motion to further modify the Notice. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

b. Action Item: 0-212-272-128

Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. The Deputy Attorney General for the case is Amber Kauffman.

There was discussion regarding whether it is reasonable for the Tax Commission to rely solely on third party sources to reconstruct income; and whether the Tax Commission can elect married filing joint on behalf of taxpayers who fail to file tax returns.

Commissioner Zwygart made a motion to go into Executive Session under Idaho Code section 74-206(1)(d) to consider records that are exempt from disclosure pursuant to Idaho Code section 74-104(1).

The Commission met in Executive Session pursuant to Idaho Code section 74-206(1)(d). No matters requiring a vote of the Commission resulted from the Executive Session.

The election of filing status for non-filers was continued to be discussed.

Commissioner McCray moved to uphold the Notice for tax year 2016, modify the Notice for tax year 2017 to remove the income estimates, and cancel the Notice for tax years 2018 and 2019 for Docket Number 0-212-272-128. 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 adjourned the meeting.