

IDAHO STATE TAX COMMISSION

11321 Chinden Blvd., Building 2
Sawtooth Hearing Room
(208) 334-7500

APPEALS RESOLUTION MEETING

March 25, 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.

Guests were allowed to attend via telephone. Those in attendance were: Commissioners Harris and Moyle. Commissioners Katsilometes and Werk attended via telephone.

The Appeals Resolution Meeting convened at 09:00 a.m. Chairman Tom Harris greeted everyone that attended in person and by phone.

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. As the Oversight Commissioner, Commissioner Moyle will not vote to decide the outcome of these dockets.

a. Action Item: 0-310-994-944

Janet Moyle

Alan Pack is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there are any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk moved to uphold the notice of deficiency notification for Docket Number 0-310-994-944. Commissioner Harris seconded the motion. All Commissioners voted in the affirmative and the motion is approved.

b. Action Item: 1-384-634-368

Janet Moyle

Alan Pack is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there are any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Harris moved to uphold the notice of deficiency notification for Docket Number 1-384-634-368. Commissioner Werk

seconded the motion. All Commissioners voted in the affirmative and the motion is approved.

c. **Action Item:** 1-737-463-808 Janet Moyle

Alan Pack is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there are any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Harris moved to uphold the notice of deficiency notification for Docket Number 1-737-463-808. Commissioner Werk seconded the motion. All Commissioners voted in the affirmative and the motion is approved.

d. **Action Item:** 1-048-586-240 Janet Moyle

Alan Pack is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there are any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk moved to uphold the notice of deficiency notification for Docket Number 1-048-586-240. Commissioner Harris seconded the motion. All commissioners voted in the affirmative and the motion is approved.

e. **Action Item:** 1-061-943-296 Janet Moyle

Alan Pack is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there are any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk moved to uphold the notice of deficiency notification for Docket Number 1-061-943-296. Commissioner Harris seconded the motion. All commissioners voted in the affirmative and the motion is approved.

f. **Action Item:** 1-735-505-920 Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there are any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Harris moved to uphold the notice of deficiency notification for Docket Number 1-735-505-920. Commissioner Werk seconded the motion. A roll call vote was taken by Maria Young, Secretary and all voted in favor; the motion is approved.

g. **Action Item:** 1-084-540-928 Janet Moyle

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there are any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Harris moved to uphold the notice of deficiency notification for Docket Number 1-084-540-928. Commissioner Werk seconded the motion. A roll call vote was taken by Maria Young, Secretary and all voted in favor; the motion is approved.

h. **Action Item:** 1-960-572-928 Janet Moyle

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there are any questions. Hearing none, Commissioner Moyle asked for a

motion for the resolution of this case. Commissioner Werk moved to uphold the notice of deficiency notification for Docket Number 1-960-572-928. Commissioner Harris seconded the motion. A roll call vote was taken by Maria Young, Secretary and all voted in favor; the motion is approved.

i. **Action Item:** 0-274-917-376

Janet Moyle

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there are any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Harris moved to uphold the notice of deficiency notification for Docket Number 0-274-917-376. Commissioner Werk seconded the motion. A roll call vote was taken by Maria Young, Secretary and all voted in favor; the motion is approved.

j. **Action Item:** 0-797-317-120

Janet Moyle

Jim Gunter is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there are any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk moved to uphold the notice of deficiency notification for Docket Number 0-797-317-120. Commissioner Harris seconded the motion. A roll call vote was taken by Maria Young, Secretary and all voted in favor; the motion is approved.

Chairman Harris adjourned the meeting at 09:25.