

**IDAHO STATE TAX COMMISSION**

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

**APPEALS RESOLUTION MEETING**

March 29, 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.

In attendance at the meeting were Commissioner Jeff McCray, Commissioner Jared Zwycart, Commissioner Janet Moyle, Commissioner Tom Katsilometes, Kim Trinh, Lisa Palmer, Meredith Hodgson, Zachary Haynes, Phil Skinner, Meg Inouye, Frank Pinkney, Alan Pack, Greg Busmann, Robert Foster, Kim Wind, and Sean Kerr.

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 March 8, 2023 Minutes

Janet Moyle

Commissioner McCray moved to approve the minutes of the Appeals Resolution Meeting held on March 8, 2023. Commissioner Katsilometes seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held March 8, 2023 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:** 1-440-154-624

Janet Moyle

Frank Pinkney Jr. 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 1-440-154-624. 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:** 0-701-596-672

Janet Moyle

Frank Pinkney Jr. 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 0-701-596-672. 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:** 1-775-338-496

Janet Moyle

Frank Pinkney Jr. 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 with a letter from the Tax Commission for Docket Number 1-775-338-496. 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:** 1-382-430-720

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 Katsilometes moved to modify the Notice by cancelling the change made by the IRS and adding the omitted pass-through income for Docket Number 1-382-430-720. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**e. Action Item:** 0-248-742-912

Janet Moyle

Zachary Haynes 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 0-248-742-912. 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:** 1-935-276-032

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 McCray moved to modify the Notice to remove the LLC income from Petitioners' taxable income for Docket Number 1-935-276-032. 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: 0-272-892-928**

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 for Docket Number 0-272-892-928. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**h. Action Item: 0-845-693-952**

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 Zwygart moved to uphold the Notice and update interest for Docket Number 0-845-693-952. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

The meeting was turned over to Commissioner Zwygart.

**i. Action Item: 0-255-358-976**

Jared Zwygart

Sean Kerr 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 uphold the Notice and update interest for Docket Number 0-255-358-976. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

The meeting was turned over to Commissioner Katsilometes.

**j. Action Item: 0-388-645-888**

Tom Katsilometes

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the intent to deny for Docket Number 0-388-645-888. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

Commissioner Katsilometes adjourned the meeting.