

**IDAHO STATE TAX COMMISSION**

11321 Chinden Blvd., Building 2

Coral Room - North

(208) 334-7500

**APPEALS RESOLUTION MEETING**

April 22, 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.

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:** Approve 4-8-2020 Meeting Minutes Janet Moyle  
Commissioner Werk moved to approve the minutes. Commissioner Katsilometes seconded the motion. All Commissioners voted in the affirmative and the motion is approved.

b. **Action Item:** 1-012-451-328 Janet Moyle  
This is a reconsideration of a vote of the Commissioners taken at the April 8, 2020 appeals resolution meeting. The vote on April 8 was to uphold the notice. After the meeting adjourned, the Commissioner making the motion realized the motion made and voted on was not for the intended outcome. The intended outcome was to accept the recommendation of the oversight commissioner and staff to issue a decision modifying the notice to allow additional business expenses and the grocery tax credit, rather than upholding the notice in full. 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 appeals recommendation for Docket Number 1-012-451-328. Commissioner Werk seconded the motion. All Commissioners voted in the affirmative and the motion is approved.

c. **Action Item:** 0-106-655-744 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 Werk moved to uphold the notice of deficiency notification for Docket Number 0-106-655-744. Commissioner Katsilometes seconded the motion. All Commissioners voted in the affirmative and the motion is approved.

d. **Action Item:** 0-767-113-216 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 Werk moved to uphold the notice of deficiency notification for Docket Number 0-767-113-216. Commissioner Katsilometes seconded the motion. All commissioners voted in the affirmative and the motion is approved.

e. **Action Item:** 0-753-201-152 Janet Moyle

Katie Nazary 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 0-753-201-152. Commissioner Katsilometes seconded the motion. All commissioners voted in the affirmative and the motion is approved.

f. **Action Item:** 1-978-200-064 Janet Moyle

Katie Nazary 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 1-978-200-064. Commissioner Katsilometes seconded the motion. All commissioners voted in the affirmative and the motion is approved.

g. **Action Item:** 0-197-249-024 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 Katsilometes moved to uphold the notice of deficiency notification for Docket Number 0-197-249-024. Commissioner Werk seconded the motion. All commissioners voted in the affirmative and the motion is approved.

**h. Action Item: 0-453-724-160**

Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there are any questions. Commissioner Moyle requested a vote to cancel the Notice of Deficiency, but not to uphold the recommendation of staff, noting it is not necessary to send a letter of apology to the petitioner. The Commissioners also noted this is a means by which to improve processes. Commissioner Werk moved to uphold the notice of deficiency notification and not send the letter of apology to petitioner for Docket Number 0-453-724-160. Commissioner Katsilometes seconded the motion. All commissioners voted in the affirmative and the motion is approved. Mr. Mike Chakarun, Appeals Manager, asked Tax Specialist David Bettencourt to outline the measures already taken by staff to prevent future occurrences. Mr. Bettencourt said this was a unique situation and while a stop-return process indicator had been set in 2015, it expired after 5 years. Going forward, these will receive a manual review.

**i. Action Item: 0-842-991-616**

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 Werk moved to uphold the notice of deficiency notification for Docket Number 0-842-991-616. Commissioner Katsilometes seconded the motion. All commissioners voted in the affirmative and the motion is approved.

**j. Action Item: 1-813-583-872**

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 1-813-583-872. Commissioner Katsilometes seconded the motion. Chairman Harris and Commissioner Werk voted in the affirmative and Commissioner Katsilometes opposed. With a split decision, the motion is approved. Commissioner Katsilometes commented that he does not agree with the statute governing this case.

**k. Action Item: 0-091-244-544**

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 Katsilometes moved to uphold the notice of deficiency notification for Docket Number 0-091-244-544. Commissioner Werk seconded the motion. All commissioners voted in the affirmative and the motion is approved.

**l. Action Item: 1-251-667-968**

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 1-251-667-968. Commissioner Werk

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

m. **Action Item:** 0-814-790-656 Janet Moyle  
Katie Nazary 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 0-814-790-656. Commissioner Harris seconded the motion. All commissioners voted in the affirmative and the motion is approved.

n. **Action Item:** 0-542-730-240 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 Harris moved to uphold the notice of deficiency notification for Docket Number 0-542-730-240. Commissioner Werk seconded the motion. All commissioners voted in the affirmative and the motion is approved.

o. **Action Item:** 0-845-060-096 Tom Harris  
Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Harris asked if there are any questions. Hearing none, Commissioner Harris asked for a motion for the resolution of this case. Commissioner Werk moved to uphold the notice of deficiency notification for Docket Number 0-845-060-096. Commissioner Katsilometes seconded the motion. All commissioners voted in the affirmative and the motion is approved.

Chairman Harris adjourned the meeting at 09:45.