

**IDAHO STATE TAX COMMISSION**

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

**APPEALS RESOLUTION MEETING**

March 9, 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; Chairman Jeff McCray, Commissioner Janet Moyle, Commissioner Jared Zwygart, Commissioner Tom Katsilometes, Meredith Hodgson, Frank Pinkney, David Bettencourt, Sean Kerr, Debbie Coulson, Greg Busmann, Kim Wind, Lisa Palmer, Alan Pack, Jillian Christiansen, Elisa Magnuson, and Kim Trinh.

Commissioner Moyle made a motion to record the Appeals Resolution Meetings. The motion was seconded by Commissioner Zwygart. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

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 February 16, 2022 Minutes

Janet Moyle

Commissioner Zwygart moved to approve the revised minutes of the Appeals Resolution Meeting held on February 16, 2022. Commissioner McCray seconded the motion. All Commissioners voted in the affirmative and the revised minutes of the Appeals Resolution Meeting held February 16, 2022 were approved.

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

**a. Action Item: 0-486-234-112**

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 0-486-234-112. 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: 0-057-071-616**

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 with a letter from the Tax Commission and also to refer the matter back to the audit division for further review of the issues for Docket Number 0-057-071-616. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**c. Action Item: 0-124-966-912**

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 with a letter from the Tax Commission and also to refer the matter back to the audit division for further review of the issues for Docket Number 0-124-966-912. 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: 1-555-601-408**

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 uphold the Notice as modified by the originating division for Docket Number 1-555-601-408. 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: 1-686-689-792**

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 1-686-689-792. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**f. Action Item: 2-102-142-976**

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 to coincide with the revised federal audit for Docket Number 2-102-142-976. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**g. Action Item:** 0-207-575-040

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 for Docket Number 0-207-575-040. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**h. Action Item:** 1-952-405-504

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 with a letter from the Tax Commission for Docket Number 1-952-405-504. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**i. Action Item:** 0-447-240-192

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 uphold the Notice and update interest for Docket Number 0-447-240-192. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**j. Action Item:** 1-049-376-768

Janet Moyle

This docket was removed from the agenda to allow time to consider additional facts. It will be voted on in a future Appeals Resolution Meeting.

**k. Action Item:** 0-944-089-088

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 with a letter from the Tax Commission for Docket Number 0-944-089-088. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**l. Action Item:** 1-547-094-016 & 0-815-507-456

Janet Moyle

Jillian Christiansen is the Deputy Attorney General that handled these cases. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of these cases. Commissioner Zwygart moved to uphold the Notices and update interest for Docket Numbers 1-547-094-016 & 0-815-507-456. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**m. Action Item:** 1-677-268-992

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 uphold the Notice for Docket Number 1-677-268-992. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**n. Action Item:** 0-075-184-128

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 0-075-184-128. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**o. Action Item:** 0-997-169-152

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 0-997-169-152. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**p. Action Item:** 1-771-702-272

Janet Moyle

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. The staff and oversight Commissioner's recommendations were not the same. Commissioner Moyle pointed out that there were two affidavits connected with this case and her recommendation stemmed from that fact. 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). A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

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 Moyle asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice and update interest for Docket Number 1-771-702-272. Commissioner Katsilometes seconded the motion. Commissioner McCray commented that this was a challenging case. The petitioner did participate in an informal hearing and made some very compelling arguments. It's clear that he conducted himself in a separate manner from a business standpoint and from a property standpoint. However, based on discussion during the executive session it was clear that he conducted his income tax as combined married filing jointly and so therefore I'll vote aye. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**q. Action Item:** 0-014-104-576

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 for Docket Number 0-014-104-576. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**r. Action Item:** 0-818-329-600

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 with a letter from the Tax Commission for Docket Number 0-818-329-600. 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:** 0-586-864-640

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 0-586-864-640. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**t. Action Item:** 0-022-853-632

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 with a letter from the Tax Commission for Docket Number 0-022-853-632. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**u. Action Item:** 0-251-803-648

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 with a letter from the Tax Commission for Docket Number 0-251-803-648. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**v. Action Item:** 1-669-126-144

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 McCray moved to cancel the Notice with a letter from the Tax Commission for Docket Number 1-669-126-144. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**w. Action Item:** 0-614-766-592

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 Zwygart moved to cancel the Notice for Docket Number 0-614-766-592. 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 Zwygart for the remainder of the meeting to cover the sales and use tax cases.

**x. Action Item:** 0-478-898-176 & 1-552-640-000

Jared Zwygart

Kim Trinh is the Tax Appeals Specialist that handled these cases. Commissioner Zwygart asked if there were any questions. Hearing none, Commissioner Zwygart asked for a motion for the resolution of these cases. Commissioner Katsilometes moved to uphold the Notices and update interest for Docket Numbers 0-478-898-176 & 1-552-640-000. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

**y. Action Item:** 0-182-904-832

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 Moyle moved to uphold the Notice for Docket Number 0-182-904-832. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

Commissioner Zwygart adjourned the meeting at 2:25 p.m.