

IDAHO STATE TAX COMMISSION

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

APPEALS RESOLUTION MEETING

January 7, 2026

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 10:00 a.m. In attendance were Chairman Jeff McCray, Commissioner Jared Zwycart, Commissioner Janet Moyle, Commissioner Paul Woods, Rebecca Danley, Don Curtis, Lisa Palmer, Jessica Pilot, Meg Inouye, Xiaonan Zhou, Jim Rice, Zach Wilson, Zach Haynes, and Meredith Hodgson.

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. The Oversight Commissioner for each tax type will not vote to decide the outcome of those dockets.

Action Item: Approve December 10, 2025 Minutes

Janet Moyle

Commissioner Zwycart moved to approve the minutes of the Appeals Resolution Meeting held on December 10, 2025. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held December 10, 2025 were approved.

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

a. Action Item: 0-259-429-376

Janet Moyle

Steve Wargo 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 for Docket Number 0-259-429-376. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

b. Action Item: 0-814-715-904

Janet Moyle

Steve Wargo 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 Woods moved to cancel the Notice for Docket Number 0-814-715-904. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

c. Action Item: 0-659-461-120

Janet Moyle

Steve Wargo 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 0-659-461-120. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

d. Action Item: 0-277-844-992

Janet Moyle

Steve Wargo 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 for Docket Number 0-277-844-992. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

e. Action Item: 0-249-271-296

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 modify the Notice for Docket Number 0-249-271-296. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

f. Action Item: 1-332-122-624

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 Woods moved to uphold the Notice and update interest for Docket Number 1-332-122-624. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

g. Action Item: 0-680-689-411-072

Jared Zwygart

Xiaonan Zhou 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 and update interest for Docket Number 0-689-411-072. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

h. Action Item: 1-149-522-944

Paul Woods

Jessica Pilot is the Tax Appeals Specialist that handled this case. Commissioner Woods asked if there were any questions. Hearing none, Commissioner Woods asked for a motion for the resolution of this case. Commissioner McCray moved to modify the Notice for Docket Number 1-149-522-944. A roll call vote was taken by Commissioner Woods; all voted in favor and the motion was approved.

i. Action Item: 0-580-359-168

Jeff McCray

Xiaonan Zhou is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the Notice for Docket Number 0-580-359-168. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

Commissioner McCray adjourned the meeting.