

IDAHO STATE TAX COMMISSION

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

APPEALS RESOLUTION MEETING

February 7, 2024

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 Commissioner Jared Zwygart, Commissioner Paul Woods, Commissioner Jeff McCray, Commissioner Janet Moyle¹, Elisa Magnuson, Ben Sever, Meredith Hodgson, Lisa Palmer, Jessica Pilot, Zachary Haynes, Steve Wargo, Greg Busmann, Rebecca Danley, Meg Inouye, Alan Pack, and Kim Wind.

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 January 17, 2024 Minutes

Jeff McCray

Commissioner Zwygart moved to approve the minutes of the Appeals Resolution Meeting held on January 17, 2024. Commissioner Woods seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held January 17, 2024 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.

Chairman McCray asked Tax Appeals Manager Lisa Palmer to read the dockets for the individual income cases in order to avoid any technical difficulties that could arise due to Commissioner Moyle joining the meeting via telephone.

a. Action Item: 0-072-754-176

Janet Moyle

Alan Pack is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the Notice for Docket Number 0-072-754-176. Commissioner Zwygart seconded the motion. A roll call vote was taken by Ms. Palmer; all voted in favor and the motion was approved.

b. Action Item: 0-009-970-688

Janet Moyle

Zachary Haynes is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice for Docket Number 0-009-970-688. Commissioner McCray seconded the motion. A roll call vote was taken by Ms. Palmer; all voted in favor and the motion was approved.

c. Action Item: 0-482-984-960 & 0-528-598-016

Janet Moyle

Steve Wargo is the Tax Appeals Specialist that handled these cases. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner Zwygart moved to modify the Notice for 2018 and 2019, to remove the negligence penalty, and uphold the Notice for 2020 and 2021 for Docket Numbers 0-482-984-960 & 0-528-598-016. Commissioner Woods seconded the motion. A roll call vote was taken by Ms. Palmer; all voted in favor and the motion was approved.

d. Action Item: 1-861-166-080

Janet Moyle

Jessica Pilot is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the Notice for Docket Number 1-861-166-080. Commissioner Zwygart seconded the motion. A roll call vote was taken by Ms. Palmer; all voted in favor and the motion was approved.

e. Action Item: 1-851-335-680

Janet Moyle

Jessica Pilot is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice and update interest for Docket Number 1-851-335-680. Commissioner McCray seconded the motion. A roll call vote was taken by Ms. Palmer; all voted in favor and the motion was approved.

f. Action Item: 0-753-935-360

Janet Moyle

Zachary Haynes is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice for Docket Number 0-753-935-360. Commissioner Woods seconded the motion. A roll call vote was taken by Ms. Palmer; all voted in favor and the motion was approved.

g. Action Item: 0-305-234-944

Janet Moyle

Alan Pack is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the Notice as modified by the originating division and update interest for Docket

Number 0-305-234-944. Commissioner Zwygart seconded the motion. A roll call vote was taken by Ms. Palmer; all voted in favor and the motion was approved.

h. Action Item: 0-023-929-856 & 1-177-494-528

Janet Moyle

Meg Inouye is the Tax Appeals Specialist that handled these cases. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice, update interest, and add penalty for Docket Numbers 0-023-929-856 & 1-177-494-528. Commissioner Zwygart seconded the motion. A roll call vote was taken by Ms. Palmer; all voted in favor and the motion was approved.

i. Action Item: 1-399-923-712

Janet Moyle

Zachary Haynes is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice for Docket Number 1-399-923-712. Commissioner Woods seconded the motion. A roll call vote was taken by Ms. Palmer; all voted in favor and the motion was approved.

j. Action Item: 0-948-904-960

Janet Moyle

Steve Wargo is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the Notice and update interest for Docket Number 0-948-904-960. Commissioner Zwygart seconded the motion. A roll call vote was taken by Ms. Palmer; all voted in favor and the motion was approved.

k. Action Item: 1-376-928-768

Janet Moyle

Zachary Haynes is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner Woods moved to cancel the Notice with a letter from the Tax Commission for Docket Number 1-376-928-768. Commissioner McCray seconded the motion. A roll call vote was taken by Ms. Palmer; all voted in favor and the motion was approved.

l. Action Item: 0-153-453-568

Janet Moyle

Alan Pack is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner Zwygart moved to modify the modified Notice and update interest for Docket Number 0-153-453-568. Commissioner McCray seconded the motion. A roll call vote was taken by Ms. Palmer; all voted in favor and the motion was approved.

m. Action Item: 1-334-494-208

Janet Moyle

Meg Inouye is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner McCray moved to modify the Notice to accept the 2018 return and uphold the Notice for 2019 and 2020 for Docket Number 1-334-494-208. Commissioner Zwygart seconded the motion. A roll call vote was taken by Ms. Palmer; all voted in favor and the motion was approved.

n. Action Item: 1-385-997-312

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 Zwygart moved to uphold the Intent to Change Benefits for Docket Number 1-385-997-312. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Woods; all voted in favor and the motion was approved.

o. Action Item: 1-899-045-888

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 uphold the Intent to Deny Benefits for Docket Number 1-899-045-888. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Woods; all voted in favor and the motion was approved.

Commissioner Woods adjourned the meeting.

ⁱ Commissioner Moyle joined the meeting via telephone.