

IDAHO STATE TAX COMMISSION

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

APPEALS RESOLUTION MEETING

June 24, 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 at the meeting were Commissioner Paul Woods, Commissioner Janet Moyle, Robert Foster, Rebecca Danley, Lisa Palmer, Xiaonan Zhou, Jessica Pilot, Kim Trinh, Steve Wargo, Zach Wilson, Greg Hiatt, Sam Merrick, Jim Rice, Zach Haynes, and Meredith Hodgson. Commissioner Jared Zwygart joined the meeting by telephone.

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 June 3, 2026 Minutes

Janet Moyle

Commissioner Woods moved to approve the minutes of the Appeals Resolution Meeting held on June 3, 2026. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held June 3, 2026 were approved.

Commissioner Janet Moyle acknowledged and excused Chairman John Bernasconi's absence from the meeting.

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: 1-244-779-520

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 1-244-779-520. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

b. Action Item: 0-021-149-696

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 Woods moved to uphold the Notice and update interest for Docket Number 0-021-149-696. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

c. Action Item: 0-227-398-656

Janet Moyle

Jessica Pilot 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 0-227-398-656. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

d. Action Item: 1-421-300-736

Janet Moyle

Greg Hiatt 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 1-421-300-736. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

e. Action Item: 1-507-972-096

Janet Moyle

Greg Hiatt 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 1-507-972-096. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

f. Action Item: 0-721-048-576, 2-058-441-728, & 1-825-985-536

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 uphold the Notice and update interest for Docket Numbers 0-721-048-576, 2-058-441-728, & 1-825-985-536. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

g. Action Item: 0-525-063-168

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 modify the Notice for Docket Number 0-525-063-168. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

h. Action Item: 0-765-056-000

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 0-765-056-000. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

i. Action Item: 1-838-797-824

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 1-838-797-824. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

j. Action Item: 0-097-211-392

Janet Moyle

Jessica Pilot 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 modify the Notice for Docket Number 0-097-211-392. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

k. Action Item: 1-889-547-264

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 uphold the Notice and update interest for Docket Number 1-889-547-264. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

l. Action Item: 0-048-452-608

Jared Zwygart

Kim Trinh 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 Moyle moved to uphold the Notice, update interest, and add the fraud penalty for Docket Number 0-048-452-608. A roll call vote was taken by Commissioner Woods; all voted in favor and the motion was approved.

m. Action Item: 0-025-547-776

Jared Zwygart

Xiaonan Zhou 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 Moyle moved to uphold the Notice and update interest for Docket Number 0-025-547-776. A roll call vote was taken by Commissioner Woods; all voted in favor and the motion was approved.

n. Action Item: 1-935-660-032

John Bernasconi

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 uphold the Notice for Docket Number 1-935-660-032. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

Commissioner Moyle adjourned the meeting.