



# Instructions

Use this form to appeal a tax decision of the State Tax Commission, e.g. income tax, use tax, and sales tax determinations. There are different forms for local property tax and circuit breaker appeals.

This appeal form and any attachments must be **filed with the Board of Tax Appeals** within **ninety-one (91) days** after receipt of the notice of decision from the State Tax Commission. (Idaho Code Section 63-3049).

The following instructions relate to the numbers on the front side of this form.

1. Please print the full name of the person filing the appeal (Appellant's name.)
2. Provide the mailing address of the person filing the appeal. The Appellant must keep the Board informed of any changes in mailing address or telephone number.
4. The right to appear and practice before the Board is limited to the following classes of persons.

**Natural Persons.** A natural person may represent himself or herself or be represented by an attorney.

**Corporations.** Duly authorized directors or officers of the corporation being represented.

**LLC.** Duly authorized members of the LLC being represented.

**Partnerships, Joint Ventures and Trusts.** Duly authorized partners, joint venturers, or trustees representing their respective partnerships, joint ventures or trusts.

**Authorized Attorneys.** Duly authorized attorneys licensed to practice law in the State of Idaho.

**Public Officers.** Public officers or designated representatives when representing a governmental agency.

6. Indicate the type of appeal, such as, sales or use tax, or individual income tax. Please note if this is a refund claim and list the tax years to which the appeal pertains.
9. Idaho Code Section 63-3049 requires 20% of the amount asserted **be paid to the State Tax Commission prior** to filing an appeal with the Board of Tax Appeals. You must attach a receipt or other documentation from the Tax Commission indicating any required prepayment was made.
10. Identify each of the objections you have to the Tax Commission's final decision.
11. Enter a summary statement of the reasons (grounds) for each objection.
13. Must be signed by either the Appellant or Duly Authorized Representative as listed in #4 above.

## Contacting the Board of Tax Appeals:

P.O. Box 83720  
Boise, ID 83720-0088  
Phone: 208-334-3354  
Fax: 208-334-4060

Visit our website at <http://bta.idaho.gov>