

## Idaho State Tax Commission Decision Appeal Form

1. Appellant Name: \_\_\_\_\_  
Appellant is a:  Natural Person     Corporation     LLC  
 Partnership     Trust     Other \_\_\_\_\_
2. Appellant Mailing Address: \_\_\_\_\_ Zip Code \_\_\_\_\_
3. Appellant Phone: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_
4. Representative Name: \_\_\_\_\_ Title: \_\_\_\_\_  
a. Mailing Address: \_\_\_\_\_  
b. Representative Phone: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_  
c. Idaho Attorney License Number: \_\_\_\_\_
5. Appellant hereby appeals from the decision of the Idaho State Tax Commission (STC) dated \_\_\_\_\_, \_\_\_\_\_, and received on \_\_\_\_\_, \_\_\_\_\_.
6. Type of Appeal: \_\_\_\_\_ Tax Year(s): \_\_\_\_\_
7.  Check box if the STC final decision is attached to this appeal as required.
8. Total deficiency asserted in STC decision: \$ \_\_\_\_\_
9.  Check box if proof of 20% of the amount of total asserted deficiency was deposited with the STC.
10. Basis or reason for the appeal: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
11. Appellant claims the correct  tax,  asserted deficiency, or  refund should be \$ \_\_\_\_\_, and requests the Board of Tax Appeals enter judgement in favor of Appellant.
12. The undersigned attests the contents of this appeal form are correct.

\_\_\_\_\_  
Appellant Signature (or Representative)

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

**This appeal must be filed with the Board of Tax Appeals.**

See Reverse Side for Instructions

## Instructions

Use this form to appeal a final tax decision of the Idaho State Tax Commission. There are different forms for local property tax assessment appeals and for property tax reduction appeals.

This appeal form and any attachments must be **filed with the Board of Tax Appeals within 91 days** after receipt of the decision issued by the Idaho State Tax Commission. Idaho Code § 63-3049.

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

1. Please print the full name of the person or entity filing the appeal (Appellant's name).
2. Provide the mailing address of the person filing the appeal. Appellant must keep the Board informed of any changes in mailing address.
3. Provide the telephone number of the person filing the appeal. Appellant must keep the Board informed of any changes in telephone number.
4. Effective July 1, 2021, "A taxpayer has the right to appear or to be represented by another person of his choosing in any hearing or rehearing held on the taxpayer's appeal." Idaho Code § 63-3810A.
6. Indicate type of appeal, such as individual income tax, sales tax, or use tax, and list the tax year(s) to which the appeal pertains. Please specify if the appeal involves a refund claim.
9. Idaho Code section 63-3049 requires 20% of the amount of the total asserted deficiency **be deposited with the Idaho 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 the required prepayment has been made.
10. Identify each objection you have to the Tax Commission's final decision and enter a summary statement of the reason (grounds) for each objection. Attach additional pages as needed.
12. Must be signed by Appellant or Appellant's representative.

If you have any questions, you can contact the BTA at **208-334-3354**.

This form must be mailed or hand-delivered to the BTA's Boise office:

Idaho Board of Tax Appeals  
P.O. Box 83720  
Boise, ID 83720-0088

Idaho Board of Tax Appeals  
1673 W. Shoreline Dr., Ste. 120  
Boise, ID 83702