

Idaho State Tax Commission Decision Appeal Form

See Reverse Side for Instructions

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: (____) _____ - _____
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 20% of the amount of total asserted deficiency was deposited with the STC – and proof of deposit is attached.
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 judgment in favor of Appellant.
12. The undersigned attests the contents of this appeal form are accurate to the best of my knowledge.

Appellant Signature (or Representative)

Date Signed

Print Name

Title

Date Filed with BTA

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

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 (Taxpayer's name).
2. Provide Taxpayer's mailing address. Appellant must keep the Board informed of any changes in mailing address.
3. Provide Taxpayer's telephone number. Appellant must keep the Board informed of any changes in telephone number.
4. A taxpayer has the right to appear or to be represented by another person of his choosing.
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

bta.idaho.gov