

NOTICE OF APPEAL

Income / Sales / Use / Fuels Tax

Use this form to appeal a final decision of the Idaho State Tax Commission concerning income, sales, use, or fuels tax.

See Reverse Side for Instructions

1. Appellant Name: _____ Phone: _____

Mailing Address: _____

2. Representative Name: _____ Title: _____

Mailing Address: _____

Representative Phone: _____

3. Appellant hereby appeals from the final decision of the STC dated _____, and received on _____.

4. Type of Appeal: _____ Tax Year(s): _____

5. STC final decision is attached to this appeal **(required)**.

6. Total deficiency asserted in STC decision: \$ _____

7. 20% of the amount of total asserted deficiency was deposited with the STC – *and proof of deposit is attached (required)*.

8. Basis or reason(s) for appeal (attach additional pages as needed): _____

9. 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

This Notice of Appeal MUST be filed directly 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 *property tax assessment* appeals and *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), mailing address, and phone number. Appellant must keep the BTA informed of any changes in mailing address or telephone number.
2. A taxpayer has the right to personally appear or to be represented by another person of the taxpayer's choosing at all proceedings before the BTA. See Idaho Code § 63-3810A. If applicable, provide full name, title, address, and telephone number of Appellant's representative.
3. Provide the date the STC decision was issued and the date it was received.
4. Indicate type of appeal, such as individual income tax, sales tax, use, or fuels tax, and list the tax year(s) to which the appeal pertains. Specify if the appeal involves a refund claim.
5. Check box to indicate a copy of the STC's final decision is attached.
6. State the amount of the total asserted deficiency (include tax, penalty, interest).
7. Idaho Code section 63-3049 requires 20% of the total asserted deficiency be **deposited with the STC PRIOR** to filing an appeal with the Board of Tax Appeals. You **must attach** a receipt or other documentation from the STC indicating the required prepayment has been made.
8. 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.
9. Must be signed by Appellant or Appellant's representative.

This Notice of Appeal form and accompanying documents must be mailed or hand-delivered to:

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

- OR -

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

For questions regarding this form, contact the Idaho Board of Tax Appeals (BTA) at 208-334-3354.