

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 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 Duly Qualified Representative)

Date Signed

Print Name

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

See Reverse Side for Instructions

Date Filed with BTA

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 circuit breaker 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. 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 qualified directors or officers of the corporation being represented.

LLCs. Duly qualified members of the LLC being represented or a manager of the manager-managed LLC being represented.

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

Authorized Attorneys. Duly authorized attorneys licensed to practice law in Idaho.

Public Officers. Public officers or designated representatives when representing a governmental entity.

6. Indicate type of appeal, such as individual income tax, sales 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 Duly Qualified Representative as listed in No. 4 above.

Contacting the Idaho Board of Tax Appeals:

Idaho Board of Tax Appeals
P.O. Box 83720
Boise, ID 83720-0088
Phone: 208-334-3354

bta.idaho.gov