

Instructions

Use this form to appeal a final tax decision of the 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 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 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.

LLC. 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 ventures or trusts.

Authorized Attorneys. Duly authorized attorneys licensed to practice law in 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, and list the tax years 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 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 the required prepayment was 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 necessary.
12. Must be signed by Appellant or Duly Qualified Representative as listed in No. 4 above.

Contacting the Idaho Board of Tax Appeals:

P.O. Box 83720
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Phone: 208-334-3354

bta.idaho.gov