

# IDAHO TAXPAYER RIGHTS

As an Idaho taxpayer, you have certain rights when dealing with the Idaho State Tax Commission. This guide explains your rights under Idaho law, as well as those under Tax Commission rules and policies.

Rights identified below as *Bill of Rights* are from the Taxpayer Bill of Rights (Idaho Code sections 63-4001 through 63-4011). You have the right, within one year of a violation, to seek damages against the Tax Commission if any of its employees violate the Taxpayer Bill of Rights.

## The Right to Quality Service

You have the right to:

- Be treated respectfully and free from harassment, oppression or abuse. (*Bill of Rights*)
- Communicate with a Tax Commission employee at a reasonable time and place. (*Bill of Rights*)
- Pay your tax obligation free from unfair or reprehensible means of collection. (*Bill of Rights*)
- A guarantee that Tax Commission employees aren't evaluated based on monetary quotas. (*Bill of Rights*)

## The Right to Be Informed

You have the right to:

- An explanation of the law and procedures that affect you.
- Receive honest information about your case. (*Bill of Rights*)
- Ask questions about any action the Tax Commission has taken.

## The Right to Confidentiality

You have the right to:

- Expect that your tax returns and other information are kept confidential and won't be disclosed unless authorized by you or by law.
- Know why the Tax Commission has requested your information, how it will use that information, and what happens if you don't provide it.

- Confidentiality in all tax-related communications. (*Bill of Rights*)
- Notify the Tax Commission that you don't want it to contact you at your workplace.
- Designate others to receive communication from the Tax Commission on your behalf (this applies to your designated representative) or to restrict communication to you personally. (*Bill of Rights*)

## The Right to Representation

You have the right to:

- Represent yourself before the Tax Commission and bring someone with you when meeting with Tax Commission staff.
- Designate in writing a representative who can act on your behalf.
- Have your representative communicate with the Tax Commission on your behalf.

## The Right to Appeal

You have the right to:

- Protest a Notice of Deficiency Determination (NODD) in writing for tax due or a refund denial.
- Be notified if your written protest is on time but incomplete.
- Request an informal hearing with a Tax Commissioner or authorized representative to discuss your protest of the NODD.
- Ask for a written decision instead of a hearing about your protest of the NODD from the Tax Commission.
- Receive a formal written decision about your protest of the NODD from the Tax Commission.
- Request that the Tax Commissioner or authorized representative consider resolving protested issues through a settlement.
- Appeal a Tax Commission decision to the district court in the county in Idaho where you live. You also have the right to appeal certain types of decisions to the Board of Tax Appeals.

## The Right to Payment Options

You have the right to:

- Determine how to apply your payment among multiple tax debts. (*Bill of Rights*)
- Request that the Tax Commission cancel penalties if you can show reasonable cause for not complying with the law.
- Ask permission to make payment installments if you can't pay the full tax you owe. (*Bill of Rights*)
- Be relieved of joint responsibility for Idaho income taxes if the Internal Revenue Service has granted you relief from federal taxes as an innocent spouse. (This applies if you filed a joint return.)

## The Right to Pay Only the Tax You Owe

You have the right to:

- Request a refund for up to three years after the due date of a tax return.
- Receive interest if you pay more tax than you owe and don't receive your refund by the legal deadline.

## Your Other Rights

You have the right to:

- Receive a copy of your tax return or tax file.
- Attend public hearings on proposed tax rules and offer comments online or by mail, fax or telephone.
- Request access to all information that the Tax Commission considers when formulating a

proposed negotiated rule (as long as Idaho law doesn't exempt its disclosure).

- Make an audio recording of any in-person interview with a Tax Commission employee. (You must give the Tax Commission advance notice.) (*Bill of Rights*)
- End communications with a Tax Commission employee. (However, a Tax Commission employee may notify you that your case is closed, or let you know of specific actions that might be taken in your case.) (*Bill of Rights*)
- Request, in writing, a declaratory ruling, to determine your current or future tax responsibilities.
- Appeal a declaratory ruling that you received and disagree with.

## For more information:

- The Taxpayer Bill of Rights (Idaho Code sections 63-4001 through 63-4011)
- Idaho Code sections 63-2434, 63-2563, 63-3045, 63-3045B, 63-3046, 63-3048, 63-3049, 63-3076, 63-3077, 63-3635, 67-5220 and 67-5222
- *Audits – Your Rights & Responsibilities* publication
- About centrally assessed property valuations, Title 63, Chapter 4, Idaho Code
- About property tax reduction or circuit breaker relief, Title 63, Chapter 7, Idaho Code

Read more at [tax.idaho.gov/rights](https://tax.idaho.gov/rights) – including direct links to the Idaho Code sections and documents above.

This information is for general guidance only. Tax laws are complex and change regularly. We can't cover every circumstance in our guides. This guidance may not apply to your situation. Please contact us with any questions. We work to provide current and accurate information. But some information could have technical inaccuracies or typographical errors. If there's a conflict between current tax law and this information, current tax law will govern.