

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 in Tax Commission rules and policies.

Note: Rights identified 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 taken by the Tax Commission.

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. (*Bill of Rights*)
- 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, including communications between employees, agents, and officers of the Tax Commission and anyone other than yourself. (*Bill of Rights*)
- Notify the Tax Commission that you don't want the agency 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 a representative in writing 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 on your protest of the NODD from the Tax Commission.
- Receive a formal written decision on 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 where you live in Idaho. 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 to offer comments online or by mail, fax, or telephone.

- Request access to all information that's considered by the agency 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 may be taken in your case.) (*Bill of Rights*)
- Request a declaratory ruling in writing, to determine your current or future tax responsibilities.
- Appeal a declaratory ruling that you received and disagree with.

For more information, read:

- The Taxpayer Bill of Rights ([Idaho Code sections 63-4001 through 63-4011](#))
- Idaho Code sections [63-2434](#), [63-2563](#), [63-3022T](#), [63-3045](#), [63-3045B](#), [63-3046](#), [63-3048](#), [63-3049](#), [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](#)

This publication doesn't provide full explanations of Idaho tax laws or rules. For more information, see our website, tax.idaho.gov, or call us at 334-7660 in the Boise area or toll free at (800) 972-7660. Hearing impaired TDD: (800) 377-3529