

BEFORE THE COURT OF TAX APPEALS OF THE STATE OF KANSAS

DIVISION OF TAXATION APPEAL

APPLICANT:

Applicant Name

Applicant Address (Street or Box No.)

City State Zip

Applicant Phone #:(____)_____

Applicant E-mail: _____

ATTORNEY OR REPRESENTATIVE: (If applicable)*

Representative Name Title

Representative Address

City State Zip

Atty/Rep Phone #:(____)_____

Representative E-mail:_____

*Note: If you are represented by an attorney or other individual, you must provide the Court with either an Entry of Appearance or a current Declaration of Representative form approved by the Court of Tax Appeals. Tax Representatives are **not permitted** to sign applications filed with the Court.

Dept. of Revenue Docket #
or Dept. of Revenue ID#:_____

Year/Years at issue:_____

Tax at issue:_____

Please indicate—
Small Claims Division: _____ or Regular Division: _____

(For State of Kansas use only)

DOCKET NO. _____-DT

Fee: _____ Amt Rec. _____

Rec. Date: _____ Ck # _____

No Fee: _____ Reason: _____

Please explain the basis of your appeal:

Signature of Applicant: _____

DIVISION OF TAXATION
INSTRUCTIONS

1. If you wish to appeal the final determination from the Department of Revenue, file this application within 30 days from the date of the final determination from the Department of Revenue. Appeals can be filed with the Regular Division (K.S.A. 74-2438) or with the Small Claims Division (K.S.A. 74-2433f).
2. Indicate on the front of the form if appeal is to the Small Claims Division or the Regular Division of the Court of Tax Appeals. Small Claims appeals are limited to appeals where the amount of tax in controversy is less than \$15,000 and the case does not involve the taxation of marijuana or controlled substances.
3. Enclose any applicable filing fee(s) pursuant to K.A.R. 94-5-8. Checks or money orders should be made payable to the Court of Tax Appeals. For information regarding fees with the State Court of Tax Appeals, visit www.kansas.gov/cota/ or contact the Court at (785) 296-2388.

This form along with a copy of the final determination from the Department of Revenue, a Declaration of Representative/Entry of Appearance form (if applicable) and applicable filing fee should be filed with:

**Secretary
Court of Tax Appeals
915 SW Harrison, Ste 451
Topeka, KS 66612-1505**

And a copy of the appeal should be filed with:

**Secretary of Revenue or
Secretary of Revenue's Designee
915 SW Harrison
Topeka, KS 66625-0001**