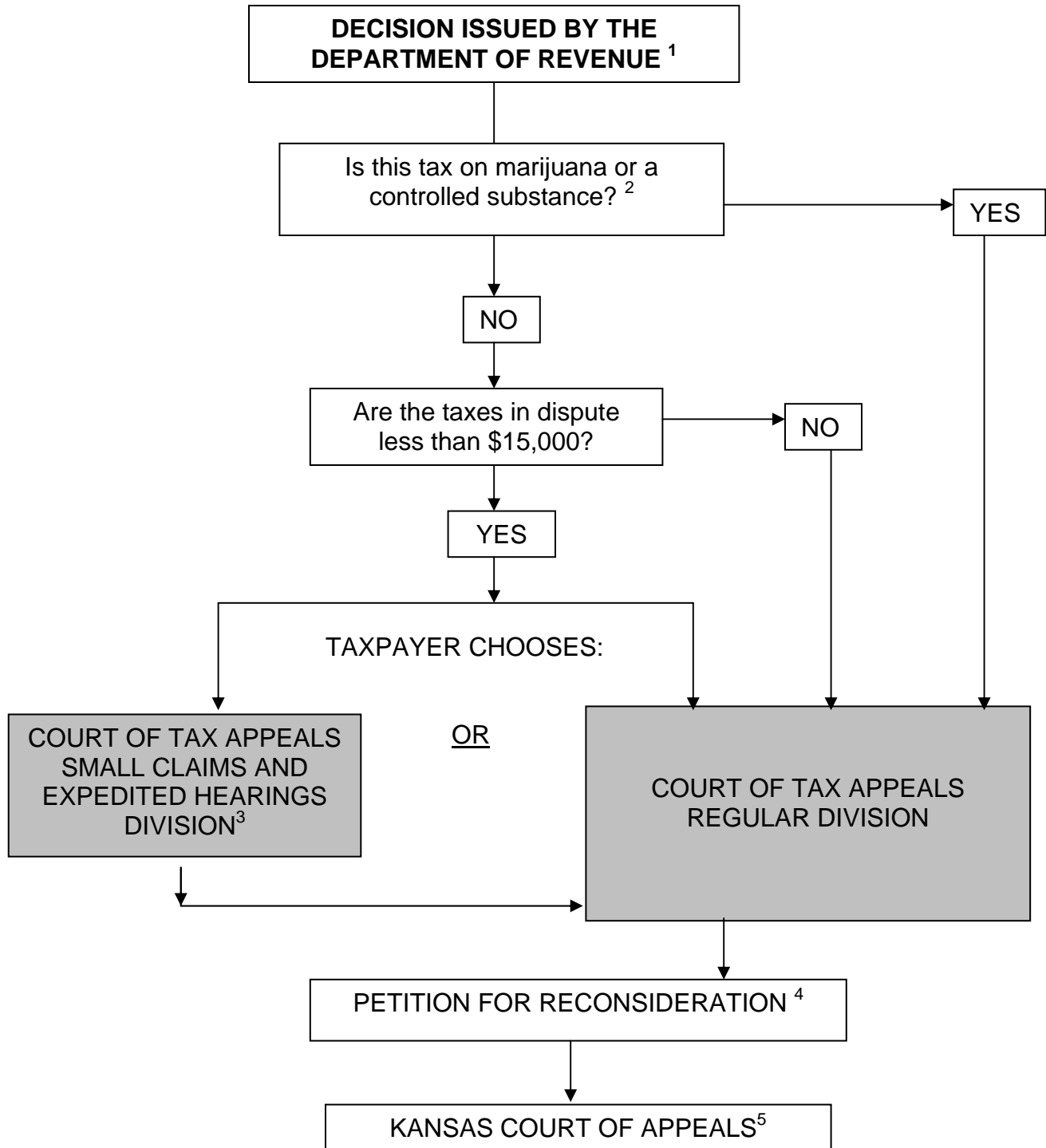


**APPEALS FROM THE DECISION OF THE
DEPARTMENT OF REVENUE, DIVISION OF TAXATION**



¹ Any appeal of this decision must be filed within 30 days [K.S.A. 74-2438]

² Tax on controlled substances must be appealed to COTA [K.S.A. 79-5201 et seq.]

³ Hearings in Small Claims and Expedited Hearings Division are held in county where taxpayer resides or an adjacent county. [K.S.A. 74-2433f] Appeals from Small Claims to Regular Division must be in 30 days [K.S.A. 74-2438]

⁴ Petition for reconsideration must be filed with COTA within 15 days [K.S.A. 74-2426, 77-529 and 77-601 et seq.]

⁵ Judicial Review of COTA decision must be filed in 30 days [K.S.A. 77-601 et seq. and 74-2426]