

## ***How to Make an Appeal to the Income Tax Board of Review***

To appeal a Canton City Income Tax Department imposition of tax, an adjustment, an assessment of interest penalty, or a fine, file the attached *Board of Review Appeal Form* with the Income Tax Director, at 424 Market Ave., North, within 30 days of the Tax Department's notification of the imposition, adjustment, or assessment in question.

You may mail the appeal to "Income Tax Board of Review, P.O. Box 8876, Canton OH 44711-0876," but it must be postmarked on or before the 30<sup>th</sup> day after the Income Tax Department's notification to you.

The Board has no power to hear an appeal not filed within the 30 day time limit.

A hearing for your appeal will be scheduled within 45 days of its receipt. If your appeal is received less than one week before a board meeting, it will be heard at the next regularly scheduled meeting. Generally, the meetings are held on the last Wednesday of each month, at 9:00 a.m., in the Income Tax office. You will be notified in writing if there is any variance to that schedule.

At the hearing, you may appear on your own behalf or you may be represented by your CPA, attorney, or other agent.

The hearing will be conducted privately to protect your confidentiality, unless you request the proceedings to be open to the public.

If you choose to waive the hearing, the Board of Review will issue its ruling after considering your written appeal and filing history, and any pertinent facts presented by the Income Tax Department. Even if you have waived the hearing, you still may be asked to appear before the Board, or to provide additional detailed information/documentation.

You will receive written notification of the Board's determination within 15 days of its decision. Usually, the decision is rendered on the day of the hearing.

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Please fill out the *Board of Review Appeal Form* completely. Be thorough. Give all your account/address information. Specify the tax year and the amount in question; if you don't know exactly, please ask your auditor.

State the nature of your appeal, directly. Why do you believe the Board should overrule the Income Tax Department? Has the Income Tax Department *erred* or been *negligent* in some way? Is yours a *hardship appeal*? Are you a *student* or on *fixed income*? Are there *mitigating circumstances* the Board should consider? Are there *medical* or *financial strains* involved? *Unemployment*? *Bankruptcy*?

Give *all* the details. Attach a separate page if necessary.

***You have the right to appear before the Board, to discuss your appeal in person at a hearing. You are strongly encouraged to do so.***