

INSTRUCTIONS

1. The original Notice of Appeal PLUS 6 copies and 6 copies of any additional attachments shall be filed within sixty (60) days of the receipt of the Final Order of the Arizona Department of Revenue or the Office of Administrative Hearings.
2. The Board's rule R16-3-102 requires 6 copies of the **DIRECTOR'S FINAL ORDER** (if one was received), **HEARING OFFICER'S DECISION** *or* **DECISION AND ORDER OF ADMINISTRATIVE LAW JUDGE, AND AUDIT ASSESSMENT** shall be filed with the Notice of Appeal.
3. Corporate taxpayers must be represented by an **Attorney** authorized to practice law in the State of Arizona if the amount in dispute is more than \$25,000.
4. Notice of Appeal shall be signed by:
 - a) A person representing his/her own individual interest.
 - b) A person representing a partnership of which he/she is a partner.
 - c) An attorney authorized to practice law in the State of Arizona,* or
 - d) A certified public accountant or an enrolled agent, if the amount in dispute is less than \$25,000. *

*If the Notice of Appeal is signed by an attorney, certified public accountant, or enrolled agent, Power of Attorney form must be completed. A corporate officer may not represent a corporate taxpayer before the Board.

5. If an Oral hearing has been requested (Number 6 on Notice of Appeal form):
Oral hearings before the Board are scheduled to last for not more than one hour, unless additional time is arranged in advance with the Clerk of the Board. A.A.C. R16-3-107.
The parties should request additional time within ten (10) days after the due date of the reply memorandum.

NOTICE TO PARTIES FOR THE FILING OF MEMORANDA AND SUPPORTING AUTHORITIES

The Board requests that the parties limit the length of the memorandum under the Board's Rule R16-3-104 to not more than fifteen (15) pages for the Appellant's Opening Memorandum and Appellee's Response Memorandum. Appellant's Reply Memorandum shall not exceed ten (10) pages.

The Board further requests that each party when filing its memorandum, include six copies of the supporting authorities, such as the principal cases, statutes, law review articles, etc., cited and relied upon by that party.

In most cases, **ONLY FOUR OR FIVE** principal supporting authorities should be filed. The parties need not file copies of the Arizona Revised Statutes, Department regulations, and Board decisions. Furthermore, an index of the supporting authorities being filed should be provided to assist the Board in its review.