

# NOTICE OF APPEAL TAXATION BOARD OF REVIEW

(NOTE: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.)

This form is provided for your convenience, you may file this form or submit a letter with the Director of Taxation as notice of your appeal to the Taxation Board of Review. Information and an explanation of why you believe the assessment(s) you are appealing is incorrect must be included with the notice of appeal.

Taxpayer's Name \_\_\_\_\_ Phone Number \_\_\_\_\_

Spouse's Name (include spouse's name if a joint appeal was filed) \_\_\_\_\_

Address (Number, Street, P.O. Box) \_\_\_\_\_ City, State, and Postal/Zip Code \_\_\_\_\_

Hawaii Tax Identification Number (if applicable): \_\_\_\_\_ Email Address \_\_\_\_\_

I hereby appeal the following assessment(s) to the Taxation Board of Review:

Tax Type (e.g., Income, GE)	Tax Period	Amount Assessed	Final Assessment Mailing Date

Please attach a copy of the Notice(s) of Assessment you are appealing to this Form BOR-1.

The grounds of objection to the assessment are:  
(If more space is needed, continue on a separate sheet of paper and attach it to this form.)

I declare that I am the taxpayer or a representative duly authorized to execute and deliver this notice of appeal on behalf the above named taxpayer(s).

Signature \_\_\_\_\_ Print or Type Your Name \_\_\_\_\_ Title (if applicable) \_\_\_\_\_ Date \_\_\_\_\_

Spouse's signature (if joint appeal) \_\_\_\_\_ Print or Type Spouse Name \_\_\_\_\_ Title (if applicable) \_\_\_\_\_ Date \_\_\_\_\_

Please submit this form to appeal a final assessment within 30 days after the final assessment mailing date to:

Department of Taxation  
Taxation Board of Review  
830 Punchbowl Street Room 220  
Honolulu, HI 96813-5094

Telephone No.: 808-587-4057  
Email: tax.bor@hawaii.gov

### OFFICE USE ONLY

Date Received: \_\_\_\_\_

BOR Case Number: \_\_\_\_\_

The notice of appeal is:

Accepted

Denied, due to \_\_\_\_\_