

LOUISIANA BOARD OF TAX APPEALS (BTA) SELF-REPRESENTED LITIGANT PETITION OF APPEAL

BEFORE YOU START

In legal proceedings, it is always best to hire an attorney. In hearings before the Board of Tax Appeals, you may be represented by an attorney, a Certified Public Accountant or you may represent yourself. If you are representing yourself, this petition is provided free of charge to assist you in completing your Petition for Appeal. If you use this form, you must state your own cause of action or reason for your appeal. You must also state the relief you are seeking.

If you are filing your Petition on your own, you are referred to as a “self-represented litigant.” That means you are handling your own case without an attorney. As the person suing, you are the “**Petitioner.**” The person you are proceeding against is the “**Respondent.**”

To learn more about the court process, visit <https://labta.la.gov>, LouisianaLegalNavigator.org or LouisianaLawHelp.org. To find help, visit bit.ly/legalnavreferrals or [http://www.LSBA.org/goto/FindLegalHelp](https://www.LSBA.org/goto/FindLegalHelp).

IMPORTANT INFORMATION

Please also visit <https://labta.la.gov> for additional information about the Board of Tax Appeals, including additional rules and procedures.

1. **Figure out your case filing fees:** Filing fees are based on the amount in dispute. A full list of the Board’s fees can be found on the Board’s website. The initial filing fees for the petition of appeal are as follows:
 - Under \$10,000 in controversy (appealing an assessment)- no filing fee
 - Under \$10,000 in controversy (refunds and other matters) - \$40
 - From \$10,000 to \$50,000 in controversy- \$300
 - Over \$50,000 in controversy (and all local tax cases)- \$450 plus \$40 per additional request for service.

If you cannot afford to pay the court costs to file your case, you can fill out an “**IN FORMA PAUPERIS AFFIDAVIT**” or “IFP” (bit.ly/in-forma-pauperis). The IFP asks the court to *delay* (but not eliminate) paying the cost of filing and other court fees. **You may still have to pay fees at the end of the case.**

2. **Filing your Petition for Appeal:** A signed original and three (3) copies can be sent to the Board's office by personal delivery, mail, or by other delivery services (Federal Express, UPS, etc.). Make at least **three (3) copies** of your completed PETITION. The Board’s mailing address is PO Box 3217, Baton Rouge, Louisiana 70821. The Board’s office is located on the first floor of the Iberville State Office Building, 627 N. Fourth St., Baton Rouge, LA 70802. The Board's office will be open each business day, except for legal State and Federal holidays. All pleadings will be accepted and stamped filed between the office hours of 8:30 a.m. and 4:30 p.m. Pleadings can be filed electronically 24 hours a day, 7 days a week via <https://efilela.tylertech.cloud>. You can find instructions for registering to efile here at <https://odysseyfileandservecloud.zendesk.com/hc/en-us/articles/5184300873997-How-To-Register-an-Account-Filers-Without-Attorneys#01J21W3C1ESE93MS81ZVVPE8DZ>.
3. **Attachments to your Petition for Appeal:** If the petition is an appeal for a redetermination of an assessment, you must attach a copy of the assessment and all copies of the petition. If the petition is for a determination of an overpayment, and the secretary has denied the request for a refund of the overpayment, then you must attach a copy of the secretary’s denial to the petition and all copies of the petition. If the petition is to recover a tax you have paid under protest, then you should include a copy of the protest letter that you sent to the Department of Revenue when you paid the tax under protest and a copy of the check for the protest payment with the notation “PAID UNDER PROTEST.” It is not necessary to attach tax returns to your appeal. Any documents you file with the Board will be treated as public records and **YOU** are responsible for removing or redacting any sensitive information, such as social security numbers, on any documents that you file with the Board.

4. **Attend your court hearing:** Your attendance at the hearing on the merits of your case is required, unless excused by the Board. If you do not appear for the hearing on the merits of your case, your petition for appeal may be dismissed. If the Respondent files motions or exceptions in your case, you will be required to appear for those hearings as well, unless the Board gives you permission to appear by phone. If you are granted permission to appear by phone, you must answer your phone when you are called by the Board for your hearing, or the hearing may proceed without you. The rules of evidence followed by the district courts of Louisiana will be followed in hearings before the Board.

All litigants are better off when represented by a licensed lawyer. For help finding representation, visit <https://bit.ly/legalnavreferrals> or www.LSBA.org/goto/FindLegalHelp. If you do not understand a legal term, need to have a hearing in open court, or need to clarify the correct response or application to your situation, you may seek advice from a lawyer or more information from the following resources:

Law Library of Louisiana: www.lasc.libguides.com/resources-for-self-represented-litigants

Louisiana Civil Legal Navigator: www.louisianalegalnavigator.org

Louisiana LawHelp: www.louisianalawhelp.org

Free Legal Answers: LA.freelegalanswers.org

_____	*	BOARD OF TAX APPEALS
PETITIONER	*	
	*	
VERSUS	*	B.T.A. DOCKET NO: _____
	*	
LOUISIANA DEPARTMENT OF REVENUE,	*	
RESPONDENT	*	STATE OF LOUISIANA
	*	

PETITION OF APPEAL

The petition of appeal of _____, *(print your name)* a major domiciled in the County/Parish of _____, *(print name of county/parish where you live)* State of _____, respectfully represents:

1.

Made Respondent is the Louisiana Department of Revenue.

2.

This petition is an appeal of (check all that apply):

- ☐ A Notice of Assessment of Tax.
- ☐ Denial of a Refund for Overpayment.
- ☐ Payment Under Protest.
- ☐ Other:

(specify the basis of your appeal)

3.

The amount of tax periods and the tax, penalties and/or interest being appealed are:

Tax Period	Amount in Dispute

This petition for appeal is being filed for the following reason(s):

[illegible]

5.

WHEREFORE, Petitioner prays that after all legal delays and due proceedings, that there be judgment granting petitioner:

and for all general and equitable relief.

Respectfully submitted by:

PETITIONER, Self-Represented (*signature*)

Print your name and physical address:

Telephone No. _____

Email Address* _____

All notices from the Board for status conferences and hearings, and pleadings filed by the Respondent will be served on you at the physical or email address you provide. If your physical or email address, or phone number changes, you must make the change in writing at the Board's office.

PLEASE SERVE RESPONDENT:

**Secretary of the Louisiana Department of Revenue
617 N. Third Street
Baton Rouge. Louisiana 70802**

All pleadings or documents filed which are required to be served on the opposing party may be served by first class U.S. mail, or registered (or certified) mail with return receipt.