Pre-assessment Tax or Penalty Disputes

AUDIT

Notice of Intent to Assess

FILING AN APPEAL
Submit
- Form DR-1: Office of Appeals Form
- Form B-37: Special Consent Extending the Time for Assessment of Taxes
- Form M-2848: Power of Attorney and Declaration of Representative

Pre-assessment Conference and/or Settlement Consideration

Taxpayer did not propose settlement

LETTER OF DETERMINATION

Taxpayer proposed settlement

SETTLEMENT REJECTION LETTER

SETTLEMENT AGREEMENT

FURTHER APPEALS
- Post-assessment appeal at the Department of Revenue
- Submit Form DR-1, Application for Abatement/Amended Return, and Form M-2848
- Hearing granted based on the circumstances

For $250,000 of tax or more

EARLY MEDIATION – First Opportunity
- Available before Notice of Intent to Assess
- Submit Form EMP: Application for Early Mediation Program
- If settlement not reached, traditional appeals process available

EARLY MEDIATION – Other Opportunity
- Available for thirty (30) days after the Notice of Intent to Assess is issued, if not already attempted
- Submit Form EMP: Application for Early Mediation Program
- If settlement not reached, traditional appeals process available
Post-assessment Tax or Penalty Disputes

FILING AN APPEAL
Submit
- Application for Abatement/Amended Return
- Form DR-1: Office of Appeals Form
- Form M-2848: Power of Attorney and Declaration of Representative

Post-assessment Hearing and/or Settlement Consideration

Taxpayer did not propose settlement

LETTER OF DETERMINATION

SETTLEMENT REJECTION LETTER

Taxpayer proposed settlement

SETTLEMENT AGREEMENT

FURTHER APPEALS
- Appellate Tax Board for tax or penalty dispute
- Other venues available depending on jurisdiction