

# APPEALS

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The  
Tax Conferee  
Unit  
(not to be confused with the Tax Appeal Board)

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**THE OFFICE OF THE TAX CONFEREE**

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The Tax Conferee confers with taxpayers on tax Assessments that the taxpayer doesn't agree with

In other words, the Tax Conferee handles taxpayer appeals

The Conferee Unit is the first level of the tax appeals process

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## Here's what happens

An Auditor will review a taxpayer's account and determine whether the taxpayer should be assessed additional tax, penalty, and/or interest



Taxpayers don't usually like it when they are told they have to part with more of their money



In the interest of fairness and Due Process, the Division of Revenue gives the taxpayer a right to appeal the Auditor's decision

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# The Process

**§522** –Notice of proposed Assessment becomes final 60 days after the assessment is mailed to the taxpayer (30 days for Withholding). Within that time the taxpayer may appeal the proposed Assessment.

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# The Protest

**§523 – The protest must:**

- »Be in writing
- »Be timely
- »Identify what is being protested
- »Set forth the grounds for the protest

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At the Conferee level, proceedings are relatively informal.

It is a chance for the taxpayer (or representative), the and the Conferee to discuss the issues and work together on a resolution, often with the auditor as well.

Sometimes on the phone. Sometimes in person.

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## **What happens next?**

**Once the protest is received, a case is created.**

**If the taxpayer requested a hearing, that is scheduled after an initial review of the case.**

**Next, the Conferee Unit will investigate and research the issues and send out a Notice of Determination.**

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## What if the taxpayer doesn't like your decision?

If the taxpayer doesn't agree with the Conferee...

**TOUGH!**

**NO, actually, §544 states:**

"A determination by the Director on a taxpayer's protest pursuant to § 523 of this title shall be subject to review by the taxpayer's filing a petition with the Tax Appeal Board, in such form as the Tax Appeal Board may prescribe, within the time limits specified in § 525 or § 543 of this title, as the case may be. The determination of the Tax Appeal Board shall be subject to judicial review as provided in § 331 of this title."

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The Tax Appeal Board, or TAB, is a more formal process.

TAB decisions can be appealed to the Superior Court, which is yet more formal.



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# QUESTIONS

