

TAX CONFEREE

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The Tax Conferee confers with taxpayers on tax assessments or refund denials that the taxpayer doesn't agree with.

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

2

What is a protest

When a taxpayer is audited the auditor will determine whether the taxpayer's return was correct and, if not, will adjust the taxpayer's return which often results in penalty and interest.

Due Process dictates that the Division of Revenue give the taxpayer a right to appeal the auditor's decision.

3

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.

4

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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What happens next?

Once the protest is received, a case is created.

If the taxpayer requests a hearing, it is scheduled after an initial review of the case.

The Conferee will investigate and research the issues and send a Notice of Determination with a decision on the case.

6

Hearing and Review

Conferee proceedings are relatively informal compared to the Tax Appeal Board or State Court proceedings.

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

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Appeal of Conferee Determinations

§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...within the time limits specified in § 525 or § 543 of this title.... The determination of the Tax Appeal Board shall be subject to judicial review as provided in § 331 of this title.”

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QUESTIONS

