

810-14-1-.02 Guidelines for Granting Administrative Reviews.

(1) A taxpayer who does not agree with a notice of preliminary assessment may file a written request for review with the Department in response to the preliminary assessment. This written request shall be referred to as a "petition for review" and should describe specific objections to the preliminary assessment.

(a) The petition must be filed within thirty (30) days of the **mailing or personal service, whichever occurs earlier, of the** preliminary assessment date. However, if the thirtieth (30th) day falls on a Saturday, Sunday, or state holiday, the taxpayer has until the next business day to file the petition.

(b) The petition must be submitted to the address shown on the assessment notice.

(2) The Department will review the petition and will schedule a conference if requested by the taxpayer or as otherwise deemed necessary by the Department. The conference will allow the Department and the taxpayer to present their respective positions.

(3) If a written petition is not timely filed or if a petition is filed and upon review the Department determines that the preliminary assessment is due to be upheld in whole or in part, the Department will enter a final assessment for the amount determined by the Department to be due.

(4) Final assessments may be appealed to the **Department's Administrative Law Division—Alabama Tax Tribunal** or to circuit court, regardless of whether a petition for review was filed.

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Authority: Sections 40-2A-7(a)(5) and 40-2A-4, Code of Alabama 1975 Act 92-186

History: New rule: Filed July 16, 1993, effective August 19, 1993.

