

810-14-1-.13 Service of Preliminary and Final Assessments.

(1) SCOPE. This regulation relates to the authority of the Department to use varying methods of service when notifying a taxpayer that a preliminary or final assessment has been entered.

(2) PURPOSE. The purpose of this regulation is to establish procedures regarding the methods of service by which a preliminary or final assessment may be delivered to a taxpayer.

(3) PROCEDURE.

(a) Whenever the Department determines that a preliminary assessment should be entered, the notice or copy of the notice shall be mailed to the taxpayer's last known address, promptly after entry of the assessment, by one of the following methods:

1. first class U.S. mail, or
2. certified mail with return receipt requested

(b) At the option of the Department, however, any preliminary or final assessment may be delivered to the taxpayer and/or the taxpayer's representative in person by an agent of the Department.

(c) The service of a final assessment varies depending upon the type of assessment (i.e., tax or value) and the amount of the assessment, specifically:

1. final assessments of tax of \$500 or less shall be sent by first class U.S. mail to the taxpayer's last known address and/or the taxpayer's authorized representative;

2. final assessments of tax greater than \$500 shall be sent certified mail with return receipt required to the taxpayer's last known address and/or the taxpayer's authorized representative; and

3. final assessments of value shall be sent by first class U.S. mail to the taxpayer's last known address and/or the taxpayer's authorized representative.

(d) The taxpayer's "last known address" shall be deemed to be the last address provided to the Department by the taxpayer unless, the Department determines that such address has changed subsequent to the last return having been filed.

(e) In the event that the taxpayer has never furnished the Department with an address, as in the case of out-of-state residents being assessed with the "100 percent penalty," the Department may rely on the best information available in determining where the notice is to be sent. Those sources may include city directories, post office verification letters, current telephone directories, records of the U.S. Bankruptcy Court, motor vehicle

records, county tax assessors' records, IRS records, and records of the Department of Industrial Relations.

(f) A preliminary or final assessment is deemed to have been properly served by the Department if the assessment is served promptly after entry in accordance with (a), (b), (c), (d), or (e) above. If a preliminary or final assessment sent by certified mail is returned to the Department "unclaimed" or "refused," the Department will remail the assessment by first class U.S. mail.

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