

810-14-1-.14 Filing a Written Petition for Review.

(1) If a taxpayer disagrees with a preliminary assessment as entered by the Department, the taxpayer may file a written petition for review with the Department within thirty (30) days from the date of entry of the preliminary assessment. Accordingly, if the thirtieth (30th) day falls on a Saturday, Sunday, or state holiday, the taxpayer has until the next business day to file his/her written petition for review.

(a) For purposes of this regulation, the term "written petition for review" shall mean any written response to a preliminary assessment which raises the issue of an incorrect liability as established by the assessment. The petition should include the following:

1. a statement that the taxpayer wants a review of the preliminary assessment,
2. specific objections to the preliminary assessment,
3. the taxpayer's name and address,
4. the date of the preliminary assessment,
5. the tax periods or years involved,
6. an itemized schedule of the adjustments and findings protested,
7. a statement of facts supporting the taxpayers position regarding any factual issue, and
8. a statement outlining the law or authority relied upon.

(b) If a petition for review is timely filed, the Department shall, upon written request of the taxpayer or if the Department otherwise deems it necessary, schedule a conference with the taxpayer for the purpose of allowing the taxpayer and the Department to present their respective positions, discuss any omissions or errors, and attempt to reach an agreement. The taxpayer will be notified by first class U.S. mail of the conference date. All notices shall include the conference time, the address where the conference is to be held and, if the conference is not at the request of the taxpayer, the items in dispute which will be discussed during the conference.

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