

Alaska Department of Revenue Request for Informal Conference

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INSTRUCTIONS

Complete lines 1 - 11 with the information requested. You can find the FSN on the assessment or adjustment letter. Remember to include a copy of the letter with the request. Check the box on line 12 to request an informal conference. Check also your preference for the means by which the conference may be conducted. Check only the correspondence box if you want us to review what you submit with the appeal and then issue a decision. Check the box on line 13 if you are filing a power of attorney.

You are required to explain the basis of the appeal on line 14. Specify adjustments and findings with which you disagree, the points on which you intend to rely, and any facts on which you intend to rely that are different from those of the Department of Revenue. Attach additional pages if you require more space. The person making the request must sign the form as provided on line 15. A representative must have a power of attorney to execute this form on behalf of a taxpayer.

Mail the request to:
ALASKA DEPARTMENT OF REVENUE
TAX DIVISION, APPEALS
PO BOX 110420
JUNEAU AK 99811-0420

(PLEASE PRINT OR TYPE)

1	Taxpayer Name	6	EIN or SSN	7	FSN(s)
2	Mailing Address	8	Contact Person		
3	Additional Address Information	9	Contact Person's Email Address		
4	City, State, Zip Code	10	Daytime Contact Phone and Fax Numbers		
5	Tax Type and Periods	11	Date of Letter of Assessment or Denial of Refund (attach Copy)		

12	<input type="checkbox"/> Notice of appeal is hereby given to the assessment or claim denial action of the Department of Revenue in fixing the amount of a tax or penalty. An informal conference with an Appeals Officer is requested by: [check appropriate box(es)] <input type="checkbox"/> Telephone <input type="checkbox"/> Correspondence (My arguments and evidence are included.) <input type="checkbox"/> In Person at the Tax Division's Anchorage Office
13	<input type="checkbox"/> Notice of representation by another person on my behalf is hereby given and a power of attorney form is enclosed.

14	Explanation
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15	Under penalty of unsworn falsification, i declare that i have examined this document, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete.	
	SIGNATURE (An officer must sign for a corporation, partnership or trust)	DATE
	PRINTED NAME	TITLE, If request for Appeal is for a Corporation, Partnership or Trust

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THE APPEAL PROCESS

If you disagree with the action of the Department of Revenue in fixing the amount of a tax or penalty, you must request an informal conference within 60 days of the date of the assessment, refund denial, or other action. You are not required to pay the amounts in dispute if the request is filed on time. A request that is not filed on time will be dismissed. The United States postmark date on the envelope is considered the filing date. A return receipt from certified mail is accepted as proof of mailing.

The Department will assign the request to an Appeals Officer to conduct the informal conference. The Appeals Officer will contact you, if appropriate, at a future date to schedule a date and time for the conference. The informal conference process by the Appeals Officer is not necessarily limited to the issues in the request. At the conclusion of the process, the Department will issue a written informal conference decision. The informal conference decision is the final decision by the Department of Revenue on the action. Appeal of the informal conference decision is to the Office of Administrative Hearings in the Department of Administration.

IMPORTANT NOTICE REGARDING INTEREST

The Alaska interest provision, AS 43.05.225, provides that statutory interest accrues on a tax deficiency. A tax is deficient on the day following the day on which it is due and unpaid. A tax is due on the last day allowed by law for payment without regard to extensions of time to file or pay. The current interest rate is compounded quarterly. The interest when compounded each quarter becomes part of the tax and increases the base for computing additional interest. Interest is not computed on a penalty. A penalty therefore does not have any effect on the interest that may otherwise be due.

The law does not allow the department to give up or decrease any interest that has accrued on a tax deficiency. Interest is not a penalty but is instead a charge for the time value of money. The Alaska Supreme Court has held that interest accrues on a tax deficiency regardless of whether a party is at fault. Therefore, an administrative delay or other omission in resolving a tax dispute does not influence the accrual of interest.

A taxpayer that receives a tax assessment must decide whether to pay the assessment to stop additional interest from accruing. The payment of the tax assessment does not prevent a taxpayer from disputing the assessment by filing a request for informal conference with the Department. Since the appeal process can take years to come to a conclusion, and taking into consideration that both the taxpayer and the department can appeal adverse decisions to the courts, a taxpayer that pays the assessment is protected against additional interest charges. Furthermore, since the department pays interest to a taxpayer on the same basis as paid by the taxpayer, the taxpayer will receive interest on the amount paid if the assessment is overturned. Thus, **a taxpayer must choose to accept the risk of owing additional interest by not paying the assessment or to shift that risk to the department by paying it.**