



Request for Informal Review

APLS101F
V4 11/2022

[15-1-211, MCA](tel:15-1-211)

Taxpayer Information

Taxpayer's Name		SSN or FEIN	
Spouse's Name (if joint liability)		Spouse's SSN	
Address		Montana Account ID Number	
City		State	ZIP Code
Telephone Number	Fax Number	Email Address	
Tax Years	Tax Types		

Penalty Waiver Request

Complete this section if you are only requesting a waiver of penalty. You **must pay your tax and interest** to request a waiver of penalty. Provide a detailed description of why you are requesting the waiver and include the reasons why you were unable to pay your tax or file your return on time.

Mark this box if you are only requesting a waiver of penalty.

Please explain why you are requesting a waiver of penalty.

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Tax or Return Adjustment Appeal

Identify the item(s) you disagree with in the adjustment made to your return. Tell us why you disagree. You can add more pages if this is not enough space. Attach any documents that support your appeal.

Items you disagree with:

1.
2.
3.

Reasons you disagree with the adjustment:

1.
2.
3.

Mark this box if you need additional time to provide us with any documents to support your appeal. Subject to review, the manager reviewing your appeal may provide you with an extended due date.

Declaration

Taxpayer's Signature	Date
Spouse's Signature	Date

Authorized Representative

If you choose to have someone else represent you, provide that person's name and contact information. Please file Form POA for this individual. Federal Form 2848 is acceptable if it includes authorization for your Montana tax return. Form POA is available at [MTRevenue.gov](https://mtrevenue.gov) or on the TransAction Portal (TAP) at <https://tap.dor.mt.gov>.

Name of Representative	Phone Number	Email Address
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Request for Informal Review Instructions

Purpose of this form

You may use this form to request an informal review of a Notice of Assessment (NOA) or to request a waiver of penalty. An NOA is the first notice that the department will send you if we adjust your return, change the amount you owe, or reduce your refund. It may come to you in the form of an audit determination letter, a return adjustment notice, or as your first bill. An informal review is a written request to have a department manager review the determination outlined in your NOA. If you disagree with the NOA, use this form to begin the informal review process. You must submit a request for informal review within 45 days of the date on your NOA.

A Statement of Account (SOA) is a bill that you will receive if you do not request an informal review or pay the balance due showing on your NOA. You will continue to receive an SOA on a monthly basis until you pay the amount on the bill. If you disagree with a balance on an SOA, you may use this form to tell us why you were unable to ask for an informal review of the NOA you previously received. If we determine that your failure to respond within 45 days was due to reasonable cause, we will then evaluate your concerns over the NOA you received. Reasonable cause means that you exercised ordinary business care but were still unable to meet a department deadline.

We will also accept a separate written request for an informal review of your NOA or SOA. You may mail, email, or fax your request for informal review to the contact information in your notice or these instructions.

Penalty waiver

We automatically waive your late payment penalty if you pay your tax and interest within 30 days of the date on your NOA. If you were unable to pay your tax and interest within 30 days of the date on the NOA due to unforeseen circumstances, you can use this form to request a waiver of penalty if you believe you have reasonable cause. You must pay tax and interest before we can consider waiving any penalties.

Once we receive your request, an auditor will review it to determine if you qualify for a waiver. We will send you a letter informing you of our decision within 30 days of your request. If we deny your request for a waiver of penalty, you may request an informal review of our denial by filing this form within 45 days of the date on our denial letter.

Appeal process and timing

When we make an adjustment to your tax return or amount owed you have the right to request an informal review for the department to review that change.

If you disagree with the adjustment on your NOA, you must send us a written request for an informal review within 45 days of the date on the NOA. Your request must explain why you disagree with our adjustment. Include any documents that support your position.

Once we receive your appeal, it will be forwarded to a department manager to review the adjustment. The manager will review your request and the work of the auditor who made the adjustment and send you a response within 45 days that outlines whether or not we agree with your request.

If you did not send your request for informal review within 45 days of the date on the NOA, we consider it to be a deemed admission that you agree with our adjustment. At that point, you can no longer appeal the adjustment we made unless you demonstrate that you had reasonable cause for missing the 45 day deadline. We will review the reasons you provide and determine if there is reasonable cause to review the adjustment. Once our review is complete, we will send you a response with our decision. If we determine that you had reasonable cause to miss your appeal deadline, you can file an informal review of the adjustment we made to your return.

Our response will inform you if we agree or disagree with your appeal. It will also explain our reasons for disagreement so that you understand our decision. If you disagree with our decision, you may request further review by sending Form APLS102F, Notice of Referral to the Office of Dispute Resolution, to the Office of Dispute Resolution within 45 days from the notice of determination date. The Office of Dispute Resolution is an independent division within the department which may hear taxpayer appeals at the request of the taxpayer. They can either act as a mediator or issue a final department decision. Form APLS102F is available at MTRRevenue.gov.

Filing this form

Email this form and supporting documents to DORObjections@mt.gov. Mail to:

Montana Department of Revenue
DOR Objections
P.O. Box 7149
Helena, MT 59604-7149

Administrative Rules of Montana: [42.2.510](#), [42.2.512](#)

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.