



Request for Informal Review

You may use this form to file a written objection with the Department of Revenue for issues concerning the first notice of a tax adjustment. You need to file this form within 30 days of the date of the initial statement of account or other notice of adjustment. For more information about the appeal process, visit the tax appeal process section at revenue.mt.gov. If you need additional help, call us at (406) 444-6900.

Upon conclusion of our review, we will send you a notice of determination. This notice will inform you of any adjustments that we made to your account. If you are dissatisfied with the notice of determination decision, you may request further review by sending a Notice of Referral to the Office of Dispute Resolution (Form APLS102F) within 30 days from the notice of determination date. You can find Form APLS102F under *Forms* at revenue.mt.gov or you may call us and we will mail a form to you.

1. Taxpayer Information

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|------------------------------------|-------------------|--|--------------|---|
| Name of Taxpayer(s) | | | SSN | <input style="width: 100%; height: 15px;" type="text"/> |
| Address | | | FEIN | <input style="width: 100%; height: 15px;" type="text"/> |
| City | State | Zip Code | | |
| Spouse's Name (if joint liability) | | | Spouse's SSN | |
| Telephone Number | Fax Number | Email Address | | |
| Tax Type(s) | For Tax Period(s) | Account ID <input style="width: 15%; height: 15px;" type="text"/> - <input style="width: 15%; height: 15px;" type="text"/> - <input style="width: 15%; height: 15px;" type="text"/> | | |

2. Authorization of Representative

If you would like to have another individual represent you during your appeal to the Office of Dispute Resolution, please provide the basic information below and attach a completed Power of Attorney form. You can find the Power of Attorney under *Forms* at revenue.mt.gov or call us at (406) 444-6900. A fully executed federal Form 2448, Power of Attorney and Declaration of Representative is also acceptable.

| | |
|------------------------|------------------|
| Name of Representative | Telephone Number |
|------------------------|------------------|

3. Basis for Objection

As required by law (and to avoid denial of your request), you need to provide a written explanation of the basis for your objection. Use the space below and additional sheets as necessary. **Important:** If you are only requesting a waiver of late payment penalty and have paid the entire amount of tax and interest that was assessed within 30 days of the notice, you may check the box below rather than providing a written explanation.

The following issues are the basis for objection: Request for Waiver of Late Payment Penalty Only

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| | | |
| | | |
| Signature of Taxpayer or Authorized Representative | Title | Date |
| Spouse's Signature (if joint liability) | | Date |

Please mail this form to Montana Department of Revenue, PO Box 7149, Helena, MT 59604-7149 or email to DORobjections@mt.gov.