



## Notice of Referral to the Office of Dispute Resolution

You may use this form to appeal the notice of determination made by the Department of Revenue's Business and Income Taxes Division. This division issues a notice of final determination after receiving a request for informal review of a tax adjustment. You need to send this form to the Office of Dispute Resolution within 30 days of the date on the notice of the division's final determination.

### 1. Taxpayer Information

Name of Taxpayer(s)		
Address		
City	State	Zip Code
Spouse's Name (if joint liability)		
Telephone Number	Fax Number	Email Address
Tax Type(s)	For Tax Period(s)	Account ID

### 2. Authorization of Representative

If you would like to have another individual represent you before the Office of Dispute Resolution, provide the information below and attach a completed Power of Attorney form located at [revenue.mt.gov](http://revenue.mt.gov). A fully executed federal Form 2848, Power of Attorney is also acceptable.

If you designate an individual who is not an attorney to represent you before the Office of Dispute Resolution or if you are not an attorney and you choose to represent your own business or corporation, please take time to review [37-61-201, MCA](#), which governs the practice of law.

Name of Representative	Telephone Number
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### 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.

**Date of the Business and Income Taxes Division's Notice of Determination** \_\_\_\_\_

The following issues are the basis for objection:

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

**Mail this form to MT Department of Revenue, PO Box 5805, Helena, MT 59604-5805 or email to [dordisputeresolution@mt.gov](mailto:dordisputeresolution@mt.gov).**

The Office of Dispute Resolution will provide you the opportunity for an impartial hearing. However, you have the option to bypass that review. Please check this box if you choose to bypass.

For more information about the appeal process, visit [revenue.mt.gov](http://revenue.mt.gov).

**Questions?** Call us at (406) 444-6900.