



**Tennessee Department of Revenue
Taxpayer Bill of Rights (Tenn. Code Ann. Section 67-1-110)**

You, as a taxpayer, have certain rights that are protected by state law.

As a taxpayer of Tennessee, you have a right to:

1. Receive fair and courteous treatment from all Department of Revenue employees;
2. Receive tax forms and information written in plain language;
3. Receive prompt and accurate responses to all questions and requests for tax assistance;
4. Request public records;
5. Be assured that the Department will keep confidential the financial information you give it;
6. Know the Department's policies with respect to use and retention of personally identifiable information;
7. Receive tax notices that provide an explanation of the amount being billed;
8. Receive a clear set of rules and procedures to resolve tax problems that arise from the interpretation and administration of Tennessee's tax laws;
9. Dispute any proposed assessment by filing a timely request for an informal conference;
10. Know that the Department's employees are not paid or promoted as a result of money billed to or collected from taxpayers;
11. Suggest ideas about how the Department can better serve you;
12. Prompt notification by the Department of any refund to which you are entitled;
13. Attend annual meetings held by the Department in convenient locations to voice your suggestions;
14. A 10-day notice before a levy on assets is enforced;
15. A 30-day notice before seized assets are liquidated;
16. A speedy, informal and inexpensive review of a proposed assessment in an informal conference with an impartial representative of the Department and to be represented by an attorney, certified public accountant or other representative; and
17. Any other rights the Commissioner of Revenue deems necessary and appropriate.

Taxpayer's Right to an Informal Conference (Tenn. Code Ann. Section 67-1-1438)

Taxpayers are entitled to an informal conference to discuss a proposed assessment. If this request is made in writing within 30 days from the date of the Notice of Proposed Assessment, the conference will be granted. If it is made beyond the 30 days, the conference may be granted within the discretion of the Commissioner. To request a conference, please fill out the Request for Conference to Review a Proposed Assessment or Refund Denial form on the Department's website. Requests for conferences may also be sent to:

Administrative Hearing Office
Tennessee Department of Revenue
500 Deaderick Street, Suite 11.451
Nashville, TN 37242
Phone (615) 741-3810
Fax (615) 741-6463
DORConference.Request@tn.gov

If you request an informal conference in a timely manner, the proposed assessment will become final after the informal conference process concludes. If the Commissioner does not allow an adjustment, the proposed assessment will become final as of the date of the Commissioner's written decision. If the Commissioner allows an adjustment, a written determination will be issued stating the amount of tax due, and that amount will be the final assessment.

If you do not request an informal conference, or if you make an untimely request for an informal conference, the proposed assessment will automatically become a final assessment on the 31st day after the date of the notice of proposed assessment. If you cancel your timely informal conference, the proposed assessment will become a final assessment on the date you notify the Department in writing of the cancellation or on the 31st day after the date of the notice of proposed assessment, whichever is later.

If you wish to contest the final assessment without making payment, you have 90 days to file suit in chancery court, either in Davidson County or in the Tennessee county where you reside or principally conduct business. Interest will continue to accrue at the prevailing rate until payment is received. A lien may be filed against your property during this 90-day period.

If you do not file suit within 90 days of the assessment becoming final, you may pay the final assessment, request a refund, and then file suit in chancery court if the refund is not paid, following the procedures set forth in the law (See Tenn. Code Ann. Section 67-1-1802). You are not required to request an informal conference before contesting a final assessment in court.