

Your right to appeal (ask for a change in our decision)

A brief overview of when and how to appeal and also how to ask to reduce or cancel certain penalties

What's an appeal?

When you disagree with an order from the Minnesota Department of Revenue, you ask us or the Minnesota Tax Court to change what we say in our order. If you appeal first to us and we deny your appeal, you may appeal our decision to the Tax Court.

How do I appeal to the Department of Revenue?

Send us a letter, in English, with the following information:

- Your name and address
- If you are a corporation, your state of incorporation and principal place of business
- Your Minnesota Tax Identification Number or your Social Security number
- The type of tax involved
- The date of the order you are appealing (it is listed on the order)
- The tax years or periods involved, and the amount of tax for each year or period
- The findings in the order you disagree with and why
- Your signature or that of your authorized representative (the person who is named on your Form REV184, *Power of Attorney*)

You must also include any documents or information that supports your appeal. If you did not file a tax return and you agree that you should have filed, you must include that tax return with your appeal.

If you want to meet with us to discuss your appeal, ask for an informal meeting in your letter.

Mail your appeal letter and other documents or information to:

Appeals and Legal Services
Mail Station 2220
St. Paul, MN 55146-2220

How long do I have to appeal to the Department of Revenue?

Your appeal must be postmarked within 60 days from the date of the order.

You may ask us for an extra 30 days by making a written request for more time within the original 60-day appeal period.

May I have someone help me?

Yes. You may have an accountant, attorney, or other eligible adult represent you during the appeal. You must give that person written permission. Fill out and sign Form REV184, *Power of Attorney*, and attach it to your appeal. Form REV184 explains who is eligible to represent you.

You can get Form REV184:

- On our website at www.revenue.state.mn.us
- By calling us at 651-296-4444 or 1-800-657-3676
- By writing us at Minnesota Tax Forms, Mail Station 1421, St. Paul, MN 55146-1421

How do I appeal to the Minnesota Tax Court?

You may appeal your tax order to Minnesota Tax Court within 60 days of the Notice Date on the commissioner's order. You can find information for filing a tax court appeal, including the forms, instructions, extensions, and filing fees on the Minnesota Tax Court's website at <https://mn.gov/tax-court/> or by contacting them directly:

Mail: Minnesota Tax Court
Minnesota Judicial Center, Suite 245
25 Rev Dr. Martin Luther King Jr. Blvd
St. Paul, MN 55155

Phone: 651-539-3260

Fax: 651-297-8737

Email: info@taxcourt.state.mn.us

How long do I have to appeal to the Minnesota Tax Court?

Your appeal must be postmarked or received by the Minnesota Tax Court within 63 days from the date the order was mailed to you. If the order was delivered in-person, by fax, or electronically, you have 60 days from the date of the order to appeal.

You may ask the Minnesota Tax Court for an extra 30 days by making a request for more time within 60 days of the date of the order.

What if the order denies my claim for a refund?

If we denied your claim for a refund, you may do one of the following:

- Appeal to us or to the Minnesota Tax Court.
- Sue us to recover your refund in Minnesota District Court within 18 months of the date of the order.

What if I only disagree with the penalty amount?

You may ask us to reduce or cancel a penalty for filing or paying late. That is called "abatement" of the penalty. However, if you disagree with any other penalties – besides those for filing or paying late – you will have to appeal the order.

How do I ask for an abatement?

Send us a letter, in English, explaining in detail why you believe you have reasonable cause for filing or paying late. Your request must be postmarked within 60 days of the date of the order. Include a copy of the order with your letter.

If you are asking for an abatement and also appealing other aspects of an order, you may do both at the same time in an appeal to the Department of Revenue. Mail your abatement letter to:

Minnesota Revenue
Appeals and Legal Services
Mail Station 2220
St. Paul, MN 55146-2220

What happens after I ask for an abatement?

We will consider your request and notify you of our decision.

- **If we agree** to reduce or cancel the penalty and interest on the penalty, you must still pay the taxes and interest on those taxes.
- **If we deny** your request for an abatement, you may appeal our denial. You cannot ask for an abatement again; if you still disagree with the penalty, you must file an appeal. The denial will tell you how to appeal.

Where can I get more information about my appeal rights?

See Minnesota's statutes (laws) and administrative rules for more information.

For information about	See
Appealing to the Department of Revenue	Minnesota Statutes, Section 270C.35, available at www.revisor.mn.gov
Appealing to the Minnesota Tax Court	Minnesota Tax Court website at http://mn.gov/tax-court/
Reducing or cancelling (abating) a penalty	Minnesota Statutes, Section 207C.34, available at www.revisor.mn.gov