



# Tax Practitioner Resource Packet

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# Tax Practitioner Service & Support

The Indiana Department of Revenue recognizes the crucial role tax practitioners serve in helping clients with tax filing obligations. Your vast experience, attention to accuracy and care for your clients leads to fewer issues for our customers. We know customers often come to you with questions and you'll need to contact us. Since practitioner needs are often more complex than those of the general population, DOR provides special services to support the needs of the tax practitioner community.

## **DOR Tax Practitioner Hotline**

317-232-2240 (option 2)

or 800-462-6320

The Hotline is staffed with DOR's most senior customer service representatives, team leads and tax analysts.

**Do not share the hotline number outside the tax practitioner community, as this is a dedicated resource.**

## Power of Attorney

State law requires a Power of Attorney (POA-1), [ePOA](#), or checkbox authorization **on a specific return** to be on file to discuss your client's account with you. Your client may authenticate their identity and give consent to allow you to discuss their matter during a phone call while your client remains present. Your client(s) may benefit from the [INTIME ePOA Guide for Clients](#).

## INTIME for Tax Preparers

INTIME is [DOR's customer portal](#) for managing individual, business, withholding, and corporate taxes. INTIME provides increased [access and functionality](#) for tax preparers, including:

- Access to view and manage multiple customers under one login
- Ability to file returns, make payments, respond to letters, and view file and pay history
- ePOA request for authorization to act on behalf of clients

## Contact DOR

Questions and comments can be submitted using [INTIME](#)'s secure messaging.

Find more [Tax Professional Resources](#). You can also visit [one of DOR's 12 locations](#).

# Collection Agency Partnership

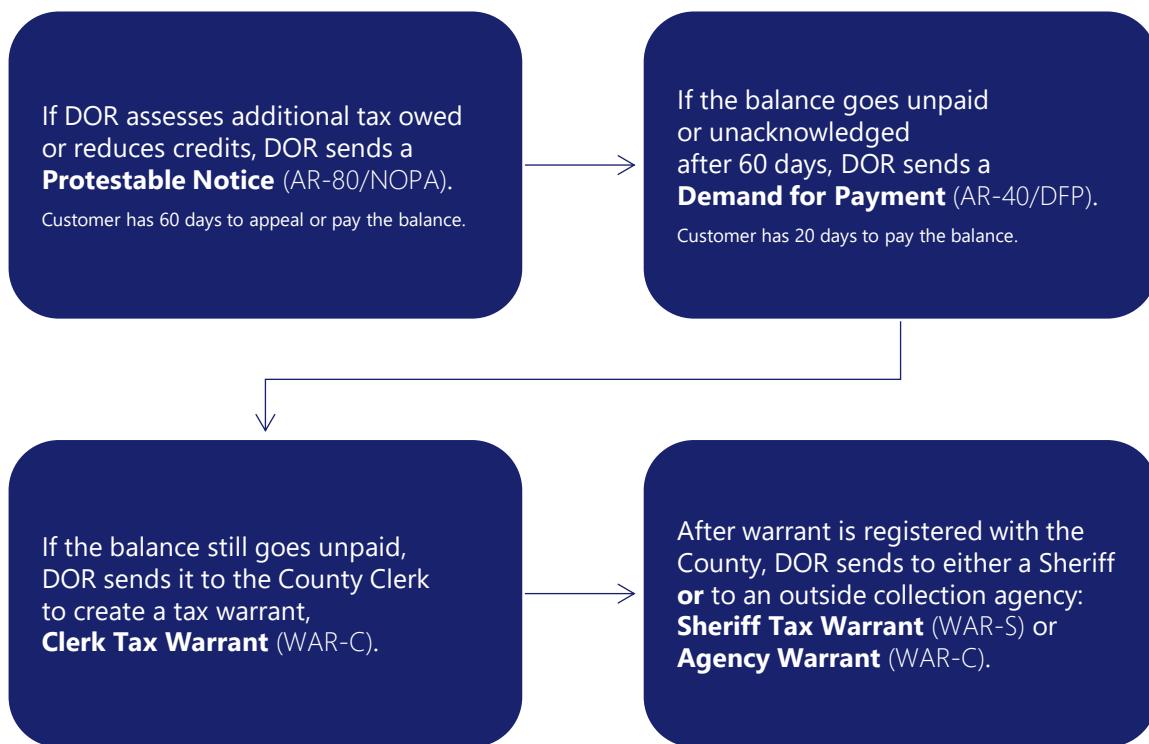
DOF contracts United Collection Bureau for collection services. UCB also provides a tax practitioner hotline to give direct access to customer service representatives who can address issues with active DOF liabilities on their clients' behalf.

## UCB Tax Practitioner Hotline

866-416-4854

As this number is a dedicated resource, do not share it outside the tax practitioner community. If clients wish to contact UCB directly, they should call 866-559-4313 to speak with a customer service representative.

## Past Due Tax Resolution Process Flow



# Taxpayer Advocate Office

The [Taxpayer Advocate Office](#) does not have a dedicated practitioner hotline; however, there are several resources for customers.

## Claim for Hardship Program

This program is for customers facing financial or medical hardship(s) affecting their ability to pay within the allotted amount of time. Customers may qualify for the Hardship Program if:

- an immediate family member has a critical or terminal illness or disability
- they experience personal devastation due to a natural disaster or uncontrollable event
- they become unemployed or forced to change jobs
- their livelihood is threatened by the outstanding tax debt

## Offer-in-Compromise Program

To apply for the Offer-in-Compromise Program, a customer or their representative must submit **one** of the following:

- DOR's Offer-in-Compromise application with all its required documentation
- a copy of the Offer-in-Compromise application they submitted to the IRS along with all required documentation
- a copy of the **approved** Offer-in-Compromise from the IRS;  
a copy of the Offer-in-Compromise application to the IRS with all required documentation;  
proof of debt to the IRS at the time of the IRS application and letter of approval from the IRS

TAO will determine whether the amount offered is the largest possible amount that can be realistically collected and whether the offer is in the best interest of the State.

The offer is normally paid in full within 60 days or less; however, a payment plan will be considered if the customer has demonstrated the need. The payment plan length will be established by TAO.

## Tax Warrant Expungement

DOR may grant a [request to expunge a tax warrant](#) if it is determined that:

- the warrant was issued in error (Issued in Error),
- other factors take precedent (Best Interest of the State), or
- other factors related to filing compliance, date of issuance and pending litigation affect the case.

## Active-Duty Military

The Indiana Servicemembers Civil Relief Act allows DOR to assist active-duty military members with penalty, interest, and if materially affected, the collection activity for outstanding tax debts.

To qualify, servicemembers must be:

- an active duty, full-time, servicemember of the Army, Navy, Air Force, Marine Corps or Coast Guard
- commissioned corps of the National Oceanic and Atmospheric Administration and Public Health Service, if in active-duty service status
- National Guard, if called to active service for more than 30 consecutive days for purposes of responding to a national emergency and supported by federal funds
- **Indiana only:** National Guard members ordered to active duty

SCRA provides different provisions to servicemembers who are materially affected and those who are not materially affected. DOR will consider all relevant facts and circumstances in determining whether a service member's ability to pay is materially or not materially affected by their active-duty status.

## Incarcerated Assistance

Indiana Code 6-8.1-10-2.1 provides relief from certain penalties and interest accrued during a person's incarceration. To qualify for this waiver, you must provide DOR with documentation showing that you are or were incarcerated for a period of at least 180 days.

Customers meeting these qualifications must contact TAO for assistance.

Customers must submit documentation reflecting the time period of incarceration.

If the customer is **currently** incarcerated, TAO will work with an appointed POA if necessary and may be able to assist with the collection process.

## TAO Contact

317-232-4692

[taxadvocate@dor.in.gov](mailto:taxadvocate@dor.in.gov)

# Appeals Process

Only a proposed assessment of tax (IC 6-8.1-5) or the denial of a refund (IC 6-8.1-9) [may be protested through the Appeals Process](#).

Taxpayers have 60 days from the date printed on a proposed assessment or refund denial notice to file a written protest. The 60-day deadline to file a written protest with DOR is set by statute and **cannot be extended**.

Some protests can be resolved by DOR's Legal Operations team without the need for a hearing or a written decision.

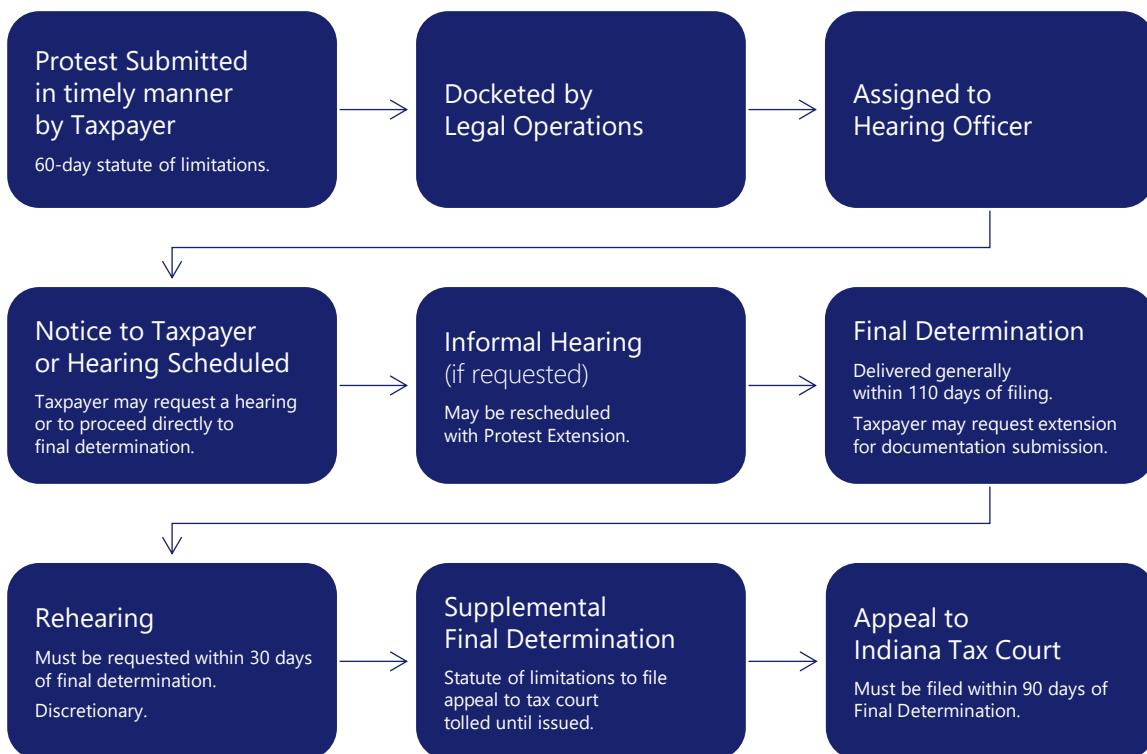
Protests that cannot be resolved by DOR's Legal Operations team are assigned to a Hearing Officer and may then be resolved by issuing a written final determination on the appeal either:

1. after an informal hearing, which allows the taxpayer to explain their position;  
or
2. at the taxpayer's request, without a hearing.

Additionally, the protest may be resolved at any time through a settlement process.

[Learn more from the Protest Guide](#) and/or contact the Legal team directly by phone: 317-232-2100.

## Appeals Process Flow



# DOT's Secondary Review Request Process

Only the assessment of tax or the denial of a refund can be protested.

In contrast, [DOT's Secondary Review Request Process](#) provides taxpayers an opportunity to participate in a conference and have DOT's Legal team review an adjustment of a taxpayer's account or the denial of an application that does not result in an assessment of tax or the denial of a refund.

Impacted taxpayers will first receive a notice detailing the action taken or denial issued by DOT. The taxpayer then has 60 days from the date printed on the notice of adjustment or application denial to file a written response that explains why the taxpayer disagrees with the adjustment or denial, provide any necessary documentation, and request a conference with DOT.

The Secondary Review Request provides a taxpayer the opportunity to have DOT conduct a second review/look of the action taken.

Following the Review, a letter will be issued to the taxpayer detailing the Review findings.

It does not result in an adjustment of the amount of tax assessed or a refund due. The findings cannot be protested and do not constitute a final determination by DOT.

Instead, it provides the taxpayer with documentation of DOT's position on the adjustment or action that can be used by the taxpayer once there ultimately is an assessment of tax or denial of a refund.

This Review does not waive your rights to submit a protest if you end up getting a bill for additional tax assessed or a change to the refund amount related to this adjustment that could affect a future return.

[The Secondary Review Request form](#) and further information are provided to those who receive a notice detailing the adjustment to the return or the application denial.

Any response provided by DOT to a request for a secondary review of adjustment or application denial will not represent a final determination (IC 6-8.1-5-1.6).

# Additional Resources

## News & Notices

[General agency news and helpful topics.](#)

## Tax Bulletin

Tax Bulletin is [DOR's monthly newsletter for tax practitioners and businesses.](#)

## Tax Library

[Information Bulletins, Departmental Notices, and more.](#)

## Social Media

Connect with DOR, at [@INRevenue](#).

