Notice of Referral to the Office of Dispute Resolution for Centrally Assessed Companies

CAB-9
V2 4/2024

Clear Form

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 for Centrally Assessed Companies. Send this form to the Office of Dispute Resolutions within 20 days from the date on the notice of the division's final determination.

Important: Per MCA 15-1-402, taxpayers must pay the tax or fee under protest when due to receive a refund. If the tax or fee is not paid when due, the appeal or mediation may continue, but a tax or fee may not be refunded as a result of the appeal or mediation.

For more information about the appeal process, visit the tax appeal process section at MTRevenue.gov. If you need additional help, call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.

Taxpayer Information

Taxpayer/Owner/Business Name _____

Address _____

City _____ State _____ ZIP _____

Phone _____ Fax _____

Email _____

Tax Type(s) _____ For Tax Period(s) _____ Account ID ___ - ___ - ___

Authorization of Representative

You may choose to have another individual represent you before the Office of Dispute Resolution. If you choose to do so, please provide the individual's name and contact information. In order for them to represent you, you must file a Form POA for this individual if you have not already done so. A fully executed Federal Form 2848 is also acceptable. Form POA is available at MTRevenue.gov or on the TransAction Portal (TAP) at https://tap.dor.mt.gov.

Name of Representative _____ Phone _____

Email _____

Basis for Objection

As required by law (and to avoid denial of your request), provide a written explanation of the basis for your objection.

Date of the Business and Income Taxes Division's Notice of Determination _____

Provide the basis for objection below:

Signature

I declare under penalty of false swearing that the information provided in this application is true, correct, and complete.

Taxpayer or Representative _____ Date _____ Title _____

Spouse _____ Date _____

Mail this form to Montana Department of Revenue, Office of Dispute Resolution, PO Box 5805, Helena, MT 59604-5805 or email to DORDisputeresolution@mt.gov.

The Office of Dispute Resolutions will provide you the opportunity for an impartial hearing. However, you have the option to bypass review by the Office of Dispute Resolution.