

# Request for Informal Review for Centrally Assessed Companies

You may use this form to file a written request with the Department of Revenue for issues concerning an initial classification and appraisal notice for a centrally assessed company. For review requests of locally assessed property, use Form AB-26. You need to fill out this form within 20 days from the date on the notice. For more information about the appeal process, visit <u>MTRevenue.gov</u>. If you need additional help, call us at (406) 444-6900, or Montana Relay at 711 for hearing impaired.

When we finish our review, we will send you a final notice of determination. This notice will list any adjustments we made to your account. If you are dissatisfied with the decision, you may request further review by filing a Notice of Referral to the Office of Dispute Resolution for Centrally Assessed Companies (CAB-9) with the Office of Dispute Resolution within 20 days from the notice of final determination date. You can find CAB-9 under Forms at <u>MTRevenue.gov</u> or you may call us, to have a form mailed to you.

#### **Taxpayer Information**

| Taxpayer/Owner/Business Name  | SSN/FEIN SSN/FEIN |     |   |  |  |  |  |  |  |  |  |
|-------------------------------|-------------------|-----|---|--|--|--|--|--|--|--|--|
| 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 during your Informal Review. 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 <u>MTRevenue.gov</u> or on the TransAction Portal (TAP) at <u>https://tap.dor.mt.gov</u>.

| Name of Representative |  |  |  |  |  |  |  |  |  |  |  |   |   | <br>F | Pho | ne |  |  |  | <br> | <br> |  |  |  |  |  |  |  |  |  |  |  |   |  |
|------------------------|--|--|--|--|--|--|--|--|--|--|--|---|---|-------|-----|----|--|--|--|------|------|--|--|--|--|--|--|--|--|--|--|--|---|--|
| Email                  |  |  |  |  |  |  |  |  |  |  |  | Τ | Τ |       |     |    |  |  |  |      |      |  |  |  |  |  |  |  |  |  |  |  | Τ |  |

#### **Request for Review**

Use this form to request informal review or to request that the department consider extenuating circumstances if a property owner has exhausted their appeal rights. See additional instruction on page 2 if you are unsure which request is appropriate. Please check one of the following:

I am requesting an informal review.

I have exhausted my appeal rights but ask the department to consider extenuating circumstances.

As required by law (and to avoid denial of your request), provide a written explanation of the basis for your request. For requests for informal review, include a detailed explanation for each disputed issue. For requests to consider extenuating circumstances, explain the extenuating circumstances. Use the space below and additional sheets as necessary.

| <b>Choose One:</b> I request a review of my statement of accounts or appraisal report using only the information I submitted. | <b>OR</b> I request an informal review meeting to provide additional information. |
|---|---|
| Signature   |   |
| I declare under penalty of false swearing that the information provided in t  | this application is true, correct, and complete.                                  |
| Signature   | Date  |

**Printed Name** 

Please mail this form to: Department of Revenue, PO Box 7149, Helena MT 59604-7149 or email to DORobjections@mt.gov.

Title

## **Additional Instructions**

## **Objection Deadline**

For centrally assessed property, an objection must be submitted within 20 days from the date on a classification and appraisal notice or notice of assessment. A taxpayer may submit an objection up to 10 days after this deadline if the taxpayer has notified the department prior to the expiration of the 20 days.

## **Requests for Informal Review**

For centrally assessed property, an objection to the valuation or classification may be made only once each valuation cycle. An objection must be made in writing by the objection deadline for a reduction in the appraised value to be considered for both years of the 2-year valuation cycle. An objection made after the deadline will be applicable only for the second year of the valuation cycle.

For an objection to apply to the second year of the valuation cycle, the taxpayer shall make the objection in writing no later than June 1 of the second year of the valuation cycle or, if a classification and appraisal notice is received in the second year of the valuation cycle, within the objection deadline.

## Requests for the Department to Consider Extenuating Circumstances

If a property owner has exhausted the right to object to a valuation, the property owner may ask the department to consider extenuating circumstances. Occurrences that may result in an adjustment to the value include but are not limited to extraordinary, unusual, or infrequent events that are: material in nature and of a character different from the typical or customary business operations; not expected to recur frequently; and not normally considered in the evaluation of the operating results of a business, including bankruptcies, acquisitions, sales of assets, or mergers.

**Questions?** Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.