



Referral to the Office of Dispute Resolution

APLS102F
V3 6/2023

[15-1-211, MCA](tel:151211)

Taxpayer Information

Taxpayer's Name		Montana Account ID Number
Spouse's Name (if joint liability)		Spouse's Montana Account ID Number
Address		
City	State	ZIP Code
Telephone Number	Fax Number	
Email Address		
Tax Years	Tax Types	

Basis for Objection

To avoid denial of your request, please provide a written explanation of the basis for your objection.

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

Identify the item(s) you disagree with in BIT's Final Determination. Tell us why you disagree. You can add more pages if this is not enough space. Attach any documents that support your appeal.

Items you disagree with:

1.
2.
3.

Reasons you disagree with the adjustment:

1.
2.
3.

Declaration

Signature of Taxpayer or Authorized Representative	Title	Date
Spouse's Signature (if joint liability)		Date

Authorized 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](https://mtrevenue.gov) or on the TransAction Portal (TAP) at <https://tap.dor.mt.gov>.

Name of Representative	Telephone Number
Email Address	

The Office of Dispute Resolution will provide you the opportunity for an impartial hearing. However, you have the option to bypass review by the Office of Dispute Resolution. Please check this box if you choose to bypass proceeding at the Office of Dispute Resolution.

Referral to the Office of Dispute Resolution Instructions

Purpose of this form

You may use this form to appeal the Department of Revenue's Business and Income Taxes Division's (BIT) final determination to the Office of Dispute Resolution (ODR).

Appealing a Final Determination

BIT's final determination is written in response to your request for informal review of a tax adjustment. You can use this form to appeal the final determination to the Office of Dispute Resolution (ODR) within 45 days of the date on the notice of BIT's final determination. If you do not appeal BIT's final determination within 45 days, your appeal may be considered untimely by ODR and denied if you do not have reasonable cause for the delay.

ODR is an independent division within the Department of Revenue that may hear taxpayer appeals at the request of the taxpayer. ODR will provide you the opportunity for an impartial hearing. When a taxpayer appeals BIT's final determination, the case is assigned to an Administrative Law Judge.

The Administrative Law Judges who hear and adjudicate appeals are not subject to performance ratings, promotions, demotions, or compensation based upon the number of times they decide in favor of the agency or the taxpayer. It is the Administrative Law Judge's responsibility to decide based upon the record and evidence of each case. The decisions are expected to explain why one party or another prevails in any dispute.

You do not have to hire a lawyer or other tax representative in order to participate in our appeals process. You may represent yourself or you may hire representation at any time during the proceedings with the department.

We will also accept a separate written appeal of your final determination.

For more information about the appeal process, please visit MTRevenue.gov.

Filing this form

Email this form and supporting documents to DORDisputeresolution@mt.gov.

Mail to:

Montana Department of Revenue
Office of Dispute Resolution
P.O. Box 5805
Helena, MT 59604-5805

Administrative Rules of Montana:

[42.2.613 through 42.2.621](#)

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