

What are my rights as a taxpayer?

This information sheet explains some of your rights while working with the Minnesota Department of Revenue.

The Minnesota Department of Revenue is dedicated to upholding your rights as a taxpayer. This is part of our responsibility to treat all taxpayers fairly, equitably, and consistently. As a taxpayer, you also have basic responsibilities when working with the department.

What are my responsibilities?

- Providing complete and accurate information when filing tax returns
- Filing returns on time
- Paying your taxes on time

What are my taxpayer rights?

You have the right to:

- Receive tax notices and bills that explain how much you owe in taxes, penalties, and interest – and why.
- Know why we are asking for information and what will happen if you do not give it to us.
- Receive prompt, courteous, and correct answers to your questions.
- Expect that we will not disclose the information you give us, except as authorized by law.
- Record an in-person interview with a department employee if you notify us in advance.
- Buy a copy if we record the in-person interview and you do not record it.
- Sue us (take us to court) for damages if you think any department employee recklessly or intentionally ignores the law while collecting your overdue taxes. (However, if the court finds the lawsuit was frivolous or intended as a delaying action, the court will fine you.)

May I have someone help me?

Yes. You may have an accountant, attorney, or other eligible adult represent you when working with the department. You must give that person written permission. Fill out and sign Form REV184, *Power of Attorney*, and send it to the division that contacted you. 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 651-296-3781 or 1-800-652-9094 (toll-free)

What if I disagree with a penalty amount?

The department may send you a Tax Order (notice) that has a penalty amount on it. 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. Appeal instructions are included with your order.

How do I ask for an abatement?

Send us a letter explaining in detail why you believe you have reasonable cause (a valid reason due to circumstances beyond your control) for filing or paying late.

You must make your request within 60 days of the date on the notice assessing the penalty. If submitting your abatement request in writing, include a copy of the notice with your letter and mail it to:

Appeals and Legal Services
Mail Station 2220
600 N. Robert St.
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.

What if I think I am owed a refund?

You have the right to request (claim) a refund if you paid more tax than you owe. You must provide documentation to support your claim. A request for refund is often made by filing an amended tax return.

You have 3 ½ years from the date your return was originally due to request the refund. This time may change because of an audit, collection action, appeal decision, or the department filing a return on your behalf.

Note: To receive a property tax refund, you must file your return by August 15 of the year following the due date. After that, you will not receive the refund.

You may contact the Taxpayer Rights Advocate

As hard as we try to resolve disputes with taxpayers, we cannot always do that. In that case, you may contact the Taxpayer Rights Advocate.

Phone: 651-556-6013 or 1-855-452-0767 (toll-free)

Email: dor.tra@state.mn.us

Resources

Go to www.revenue.state.mn or call us at 651-556-3000 for information and answers to many of your questions.