

## Form TRA, Request for Taxpayer Rights Advocate Assistance

If you have exhausted all reasonable efforts to get timely relief through normal channels on your tax issue, fill out this form to request assistance from the Taxpayer Rights Advocate (TRA) Office. Learn how we can help you by visiting <https://www.revenue.state.mn.us/taxpayer-rights-advocate>.

Some information being requested is private by state law. You are not legally required to supply the information being requested. Providing the requested information may allow for more efficient management of your case, but refusing to provide the information will not impact the ability to assist you or the quality of assistance provided. Any private information you provide is not allowed to be shared outside of the department except where required by law.

Note: Do not use this form to request legal advice, help with tax return preparation, or review an unfavorable court decision or judicial determination. The TRA Office cannot change the law, act as your legal counsel, or give legal advice.

<b>Taxpayer Information</b>	Taxpayer First Name and Initial		Taxpayer Last Name		Taxpayer Identification Number (SSN/ITIN/EIN)	
	Street Address		City		State	ZIP Code
	Daytime Phone Number		Contact Preference (Email or Phone)		Best Time to Call	Email Address

Check here if you consent to have confidential information about your tax issue left on voicemail at this number.

**Interpreter request:**

None  Español (Spanish)  Hmoob (Hmong)  Soomaali (Somali)  Other \_\_\_\_\_

Describe the tax issue you are experiencing and any difficulties it may be creating. Note the relevant tax years or periods. Include the name of your business, if applicable.

Enter Letter ID (if you received a letter from the Minnesota Department of Revenue) \_\_\_\_\_

Check here if you are experiencing an emergency financial hardship and need a state tax refund immediately. Examples of an emergency financial hardship include eviction or foreclosure, utilities shut-off, or the inability to pay for necessary medical expenses. You must provide documentation showing that the hardship exists.

Describe the relief you are requesting.

<b>Sign</b>	Printed Name of Taxpayer	Signature of Taxpayer	Date (MM/DD/YYYY)
	_____	_____	_____

# Form TRA Instructions

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The Taxpayer Rights Advocate (TRA) Office is an independent office within the Minnesota Department of Revenue that assists taxpayers and protects taxpayers' rights. Contact us if:

- Your tax problem is causing a financial difficulty.
- You have tried and been unable to resolve your issue with Revenue.
- You believe a Revenue system, process, or procedure is not working as it should.

**Note:** The TRA Office cannot change the law, act as your legal counsel, or give you legal advice.

## Common Issues

There are certain issues we can help with. We may be able to help you if:

- Someone is collecting on a debt and you believe that the debt is invalid and that the collection action is unwarranted, unfair, or illegal.
- You are experiencing significant economic harm or are about to suffer undue economic harm because of a tax problem.
- You believe there has been an unexplained and significant delay by Revenue in providing a response or resolution to your problem or inquiry.
- You believe the tax laws, regulations, or policies are being administered unfairly or have impaired, or will impair, your rights.
- You believe a Revenue system or procedure has failed to operate as intended or failed to resolve your problem or dispute.
- You believe the unique facts of your case or compelling public policy reasons warrant assistance.

## How We Can Help

We offer these services:

- **Significant financial hardship review:** If you are experiencing a significant financial hardship, we may be able to help.
- **Compromise reconsideration:** If the Collection Division denies your compromise offer, you can request that the TRA Office reconsider that denial.
- **Payment plan reconsideration:** If the Collection Division denies your payment plan, you can request that the TRA Office reconsider that denial.
- **Independent review:** If you have exhausted all available administrative options and are unable to solve your tax issue, the TRA Office can review your situation.

## Do not use this form if:

- You have not exhausted all reasonable efforts to obtain timely relief through normal channels.
- You want to request legal advice or help with tax return preparation.
- You want a review of an unfavorable court decision or judicial determination.

## Important Things You Should Know

- Submit a Form REV184i, *Individual or Sole Proprietor Power of Attorney*, or Form REV184b, *Business Power of Attorney*, if you wish to grant an attorney, accountant, agent, tax return preparer, or other person with authority to access your account information and represent you before the Minnesota Department of Revenue.
- We may be able to help you more quickly if you include documentation you believe would help us resolve your issue.
- We will first try to contact you by the preferred method you indicated on your Form TRA. If we are unable to reach you by phone or email, we will mail you a letter.
- Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and enter **Taxpayer Rights Advocate** into the Search box for more information.

## Where to Send this Form

- **Email:** [dor.tra@state.mn.us](mailto:dor.tra@state.mn.us)
- **Fax:** 651-556-5211
- **Mail:**  
Taxpayer Rights Advocate Office  
Mail Station 7102  
600 N. Robert St.  
St. Paul, MN 55146-7102