



# Indiana Department of Revenue Protest Submission Form

If a taxpayer receives a Notice of Proposed Assessment or a letter denying a claim for refund from the Indiana Department of Revenue, by statute the taxpayer has 60 days from the date printed on the proposed assessment or refund denial to file a **written** protest of the assessment or denied refund. **You must include this completed form with your written protest.**

Protests may be filed by mail or may be submitted electronically via DOR's customer portal, the Indiana Taxpayer Information Management Engine (INTIME). If submitting via INTIME, you do not need to complete this form, but instead should log into your INTIME account. In either instance, please follow the Instructions for Completing Protest Submission Form on the last page.

Upon review of the protest, the Legal Division may be able to resolve the protest without a written decision. If the protest can be resolved without a decision, a notice of resolution will be sent to the taxpayer in the case of an assessment. In the case of a refund, the refund check itself may be the only notice the taxpayer receives. All other protests will be assigned to a Hearing Officer.

If you have any further questions about the protest process, please do not hesitate to contact the Appeals Section at (317) 232-2100 or to visit the Appeals website at [www.in.gov/dor/legal-resources/appeals](http://www.in.gov/dor/legal-resources/appeals).

1. Taxpayer Name	Tax Identification Number (TID)
Mailing Address	
Email Address	Phone Number

2. Is the taxpayer represented by a Power of Attorney (POA)?  Yes  No

Who is filling out this form?  Taxpayer  POA (must include POA-1 form)

3. Check if you are protesting an  assessment or  denied refund claim.

Tax Year(s) being protested: \_\_\_\_\_

Tax Type(s):  Individual  Corporate  Sales/Use  Withholding  Food and Beverage  Financial Institutions  
 Other: \_\_\_\_\_

If this is a protest of an audit, include audit ID number: \_\_\_\_\_

If this is a protest of a denied refund claim, include letter ID number: \_\_\_\_\_

4. Your protest must include:

- Statement of the protest (what is being protested and why)
- Copy of the assessments, if an assessment is being protested
- Copy of the refund claim(s) and the department's denial letter, if denied claims are protested.
- Other documentation that supports your protest. (Please see Instructions, paragraph 4.)

5. Check one of the following tracks for resolving your protest:

**Final determination with a hearing**

Hearings are informal and present the taxpayer with an opportunity to explain its protest and documentation to the department. The taxpayer will receive notice of the scheduled hearing from a Hearing Officer. The hearing will be held at the Department's office in downtown Indianapolis. If the taxpayer needs to reschedule a hearing or request a phone hearing, the taxpayer must contact the Hearing Officer before the designated hearing date. The Department will issue its written decision after the hearing.

**Final determination without a hearing**

The taxpayer may wish to forgo a hearing. In selecting this option, the taxpayer asks the Department to make its decision based on the written protest and documentation (if any) the taxpayer presents along with the protest, and waives the right to a hearing. The Department will issue its written decision.

6. Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

## Instructions for Completing Protest Submission Form

1. **Taxpayer's Name.** Taxpayer's name is the name of the individual and DBA name (if applicable) or company that is protesting.

**Tax Identification Number (TID).** The Department assigns TID numbers and each entity has its own TID number. The Internal Revenue Service provides the Federal Employer Identification Number (FEIN). Individual taxpayers should use their Social Security numbers unless they have been issued a TID number.

**Mailing Address.** Provide your current mailing address so that the Department can mail any correspondence relating to your protest to you.

**Email Address.** Provide your current email address.

**Phone Number.** Provide a working phone number in case the Department has questions regarding your protest and needs to contact you.

2. If you are represented by a Power of Attorney (POA), you must include a POA-1 form. You can find this form by visiting our website at [www.in.gov/dor/legal-resources/appeals](http://www.in.gov/dor/legal-resources/appeals). Please note that by statute, if a taxpayer is represented, the Department must communicate with the POA.

3. **Tax year(s) being protested.** This is the tax year(s) for which you have received a proposed assessment or refund denial that you are protesting.

**Tax type.** Tax type is the type of tax that you are protesting related to your proposed assessment or refund denial.

**Audit ID.** Audit ID is a number that is assigned to you when an audit review has been completed. If you are protesting an audit you must also include a copy of the audit summary report.

**Refund denial letter ID.** This is the refund denial letter ID that is assigned once a refund denial letter is issued to a taxpayer. You will be able to locate this information by looking at your refund denial letter.

4. This is a list of relevant items that you must include (if applicable) along with your written protest and Protest Submission Form (State Form 56317).

Provide as much additional relevant information as possible. Be mindful that the Legal Analyst or Hearing Officer tasked with reviewing your written protest might not have all of the information previously shared with other DOR employees. Please include a detailed explanation of the relevant facts that support your specific protest so that the people reviewing your protest can understand the overall circumstances.

Remember, you have the most knowledge of your activities. It is up to you to explain all of the relevant facts and to offer supporting evidence and documentation to ensure that your position is able to be properly considered during the protest.

5. You will need to choose one of the two (2) tracks listed in order to move forward with your protest. Each track is carefully explained on the form. If you do not pick a track, the Department will default to Track 1—Final Determination with a hearing.

6. **Signature, Date, Printed Name, and Title.** You must sign, print your name and title and date this form in order for it to be considered valid by the Department.

7. **How to submit the Protest to DOR.** If submitting the protest via USPS, please mail this completed form and any supporting documentation to:

Indiana Department of Revenue  
Legal Division, MS 102  
100 N. Senate Avenue, Room N248  
Indianapolis, IN 46204

If submitting electronically via INTIME, log into your INTIME account, select "Submit Protest Documentation" in the Legal protest panel and follow the instructions provided. Information on INTIME, including a variety of resources and step-by-step guides, is available on DOR's webpage at [www.in.gov/dor/online-services/intime-tax-center](http://www.in.gov/dor/online-services/intime-tax-center).