SRR-1
State Form 57028
(R2 / 12-25)

Indiana Department of Revenue
Secondary Review Request

If a taxpayer receives a notice of adjustment or application denial from the Indiana Department of Revenue (DOR) that does not result in an amount owed by the taxpayer, the taxpayer has 60 days from the date the notice of adjustment or application denial is issued to file a ***written*** *explanation of the Secondary Review Request.* ***You must include this completed form and any supporting documentation along with your written request that explains why you disagree with the adjustment or application denial.*** *Upon receipt of your request, DOR will review your request and any documents related to the adjustment or application denial.*

NOTE: If the letter notifying you of an adjustment has resulted in additional taxes owed, do not complete this form and contact DOR Customer Service at www.in.gov/dor/about/contact-us.

1.

Taxpayer or Business Entity Name / DBA		Tax Identification Number (TID)
Mailing Address		Phone Number
City	State	ZIP Code
Email Address		

2. Have you already discussed the adjustment or denial with a DOR representative? ☐ Yes ☐ No

3. Tax Year(s) of adjustment: _____ Tax Type: _____

4. Have you received a DOR application denial notice? ☐ Yes ☐ No

5. Your request must include:
   - A statement of the request (what is being reviewed);
   - Whether you request a conference with DOR;
   - A copy of the notice of adjustment or application denial;
   - A DOR audit identification number and audit report, if applicable;
   - Any additional documentation that supports your request; and
   - A completed DOR POA-1 (State Form 49357), if you are not the taxpayer.

Please note: *Any response provided by DOR to a request for a secondary review of adjustment or application denial will not represent a final determination per IC 6-8.1-5-1.5.*

Signature: _____ Date: _____

Printed Name: _____ Title (if applicable):_____

Instructions for Completing the Secondary Review Request

Taxpayer's Name. Taxpayer's name is the name of the individual, company or business entity, or DBA name (if applicable) that is requesting a secondary review.

Tax Identification Number (TID). DOR 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 DOR can mail any correspondence relating to your request to you.

Phone Number. Provide a working phone number in case DOR has questions regarding your request and needs to contact you.

Email Address. Provide a working email address in case DOR has questions regarding your request and needs to contact you.

Questions 2, 3, and 4.

- When requesting a secondary review for an adjustment or denial that was made to your tax return, complete the Yes/No responses as well as the Tax year and Tax type section.
- **Tax Year(s).** This is the tax year(s) regarding your adjustment or denial.
- **Tax Type.** This is the type of tax regarding your adjustment or denial.

Additional Documentation. This is a list of relevant items that you must include (if applicable) along with your written request and Secondary Review Request form.

Audit Identification Number. Audit identification number is a number that is assigned to you when an audit review has been completed.

Power of Attorney. If you are represented by a Power of Attorney (POA), you must include a DOR POA-1 form. You can find this form by visiting our website at www.in.gov/dor/i-am-a/tax-professional/power-of-attorney. Please note that by statute, if a taxpayer is represented, DOR must communicate with the POA.

Signature, Date, Printed Name, and Title. You must sign, date, and print your name and title (if applicable) on this form in order for it to be considered valid by DOR.

Please note: If this form is incomplete, the form will not be accepted by DOR.

Submit your request and this completed form to **one** of the following (duplicate submissions will cause delays):

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

Email:
DORSRA@dor.in.gov

Fax:
(317) 233-6489
Attention: Legal Services Department

Need additional resources? Review DOR's Secondary Review Requests website at www.in.gov/dor/sra.