



Indiana Department of Revenue Secondary Review Request

If a taxpayer receives a notice of adjustment or application denial from the Indiana Department of Revenue that does not result in a tax change, 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, the Department will review your request and any documents related to the adjustment or application denial.

Please note: Any response provided by the Department 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.

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
Attn: Secondary Review Request
100 N. Senate Avenue, Room N248
Indianapolis, IN 46204-2243

Email:
DORSRA@dor.in.gov

Fax: (317) 223-6489
Attn: Secondary Review Request

1. Taxpayer Name / DBA		Tax Identification Number (TID)	
Mailing Address		Phone Number	
City	State	ZIP Code	
Email Address			

Note: If this request is for an adjustment review, complete questions 2 through 5.
If this request is for an application denial, complete only question 6.

2. Did the letter notifying you of the adjustment result in additional taxes owed? Yes No
3. Did the letter notifying you of the adjustment result in a change to the amount of any refund you may have expected as a result of the return? Yes No
4. Have you already discussed the adjustment with a DOR representative? Yes No
5. Tax Year(s) of adjustment: _____ Tax Type _____
6. Have you received a DOR application denial notice? Yes No
7. 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 or other documentation that supports your request,
 - A completed DOR POA-1 (State Form 49357), if you are not the taxpayer.

Signature: _____

Date: _____

Printed Name: _____

Instructions for Completing the Secondary Review Request

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

Tax Identification Number (TID). The Department assigns TID numbers and each entity has its own TID number. The Internal Revenue Service provides the Employer Identification Number (EIN). 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 request to you.

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

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

Questions 2, 3, 4, and 5

- When requesting a secondary review for an adjustment 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.
- **Tax Type.** This is the type of tax regarding your adjustment.

Question 6. If you received a DOR application denial letter, select Yes for a secondary review. If you select No, your request for secondary review will be denied.

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 control 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 <https://www.in.gov/dor/tax-professionals/power-of-attorney-procedures-and-form/>. Please note that by statute, if a taxpayer is represented, the Department must communicate with the POA.

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

Please note: If this form is incomplete, the form will not be accepted by the Department and the form will be returned to sender.

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
Attn: Secondary Review Request
100 N. Senate Avenue, Room N248
Indianapolis, IN 46204

Email:
DORSRA@dor.in.gov

Fax:
(317) 233-6489
Attn: Secondary Review Request