



Indiana Department of Revenue
Motor Carrier Protest Submission

If a motor carrier (carrier) receives a Notice of Proposed Assessment or a letter denying a claim for refund from the Indiana Department of Revenue, by statute the carrier has 60 days from the date the notice is issued to file a **written** protest of the assessment or denied claim. **You must include this completed 3-page form with your written protest.**

Submit the protest and this completed form by one of the following ways:

Online:

www.in.gov/dor/tax-forms/other-forms/motor-carrier-forms-and-applications

Mail:

Indiana Department of Revenue
Attention: Legal Services Department
100 N. Senate Avenue, Room N248
Indianapolis, IN 46204-2243

Email:

legalservices@dor.in.gov

Fax:

317-233-6489
Attention: Legal Services Department

If you have any further questions about the protest process, please do not hesitate to contact Legal Services at 317-232-2100 or by visiting our website at www.in.gov/dor/resources/legal/appeals.

1.	Carrier Name (and DBA, if applicable)	Tax Identification Number (TID)
	Mailing Address	
	Email Address	Telephone Number

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

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

3. Check if you are protesting: ☐ Oversize/Overweight (OSW) Civil Penalty ☐ International Fuel Tax Agreement (IFTA) Only*

☐ MCS Assessment*

☐ International Registration Plan (IRP) Only*

☐ Denied Refund Claim*

☐ IFTA and IRP*

☐ Proportional Use Credit (PUC) Denied Refund Claim ☐ Other: _____

*** Interest will continue to accrue on the unpaid taxes or unpaid refund of taxes, if any, as provided by statute.**

Tax Year(s) being protested: _____

If this is a protest for OSW, include date of inspection: _____

If this is a protest for OSW, include vehicle inspection report number: _____

If this is a protest of an audit, include audit control number(s): _____

If this is a protest of a denied refund claim, include claim 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 inspection report, bill of lading (if applicable)
- Copy of the refund claim(s) and the Department's denial letter, if denied claims are protested
- Other documentation that supports your protest

☐ Check if this is new documentation that has not been previously reviewed by the Department.

(Note: A decision may take longer pending review of new documentation.)

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

☐ **Track 1: Final determination with a hearing**

Hearings are informal and present the carrier with an opportunity to explain its protest and documentation to the Hearing Officer. The carrier will receive notice of the scheduled hearing from the Hearing Officer. The hearing can be held at the Department's office in downtown Indianapolis or via phone or video. If the carrier needs to reschedule a hearing, the carrier must contact the Hearing Officer before the scheduled hearing date. The Department will issue its decision after the hearing and review of all submitted carrier documents.

☐ **Track 2: Final determination without a hearing**

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

☐ **Track 3: Settlement without a hearing or a final determination**

By selecting this option, at the time a carrier presents its written protest (and documentation supporting the protest), a carrier elects to propose a settlement starting offer of the protest before any hearing is held and/or final determination is issued. An initial settlement proposal must be in writing. The Hearing Officer will consider the initial proposal and handle the subsequent process of settling the protest. If settlement is not achieved, the carrier may then resume its protest by contacting the Hearing Officer and selecting either Track 1 or Track 2.

Note: The initial selection of a protest track does not prohibit the carrier from changing tracks at any time during the protest process. For example, a carrier may elect to propose a settlement offer to the Hearing Officer after selecting either Track 1 or 2.

6. Signature: _____ Date: _____

Printed Name: _____

Instructions for Completing Motor Carrier Protest Submission

1. **Carrier's Name.** Carrier's name is the name of the individual and DBA name (if applicable) or entity 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). Enter your Social Security number if you are a sole proprietor.

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

Email Address. Provide the email address to use for correspondence.

Telephone Number. Provide a working telephone 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/resources/legal/appeals. Please note that by statute, if a carrier is represented, the Department must communicate with the POA.
3. **Tax year(s) being protested.** This is the tax year(s) that you have received either a proposed assessment or refund denial claim for and you are wishing to protest it.

Audit Control Number. This is the 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.

Inspection Report Number. The Inspection Report Number starts with IN followed by ten numbers. You can find the Inspection Report Number on the Driver/Vehicle Examination Report issued by the Indiana State Police and on the attachment to the Proposed Assessment issued by DOR.

Refund Denial Claim Number. This is the number that is assigned once a refund denial letter is issued to a carrier. 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 Motor Carrier Protest Submission (State Form 53036).
5. You must choose one of the available tracks listed in order to move forward with your protest. The Department cannot decide for you. Each track is carefully explained on the form.
6. **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.

You may submit the form using the following methods:

Online:

www.in.gov/dor/tax-forms/other-forms/motor-carrier-forms-and-applications

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