



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE TAXPAYER BILL OF RIGHTS

You, as a taxpayer, have certain rights. Your rights are so important that, in 1992, the Tennessee General Assembly enacted legislation to spell them out. The Tennessee Taxpayer Bill of Rights summarizes state tax laws and revenue rules with which the Department of Revenue must comply while serving you.

TAXPAYER RIGHTS (Tenn. Code Ann. Section 67-1-110)

- (a) This section shall be known and may be cited as the "Tennessee Taxpayer Bill of Rights."
- (b) The commissioner shall promulgate rules, regulations and adopt policies which would inform and advise taxpayers of their rights and would guarantee Tennessee taxpayers are treated with fairness, courtesy and common sense.
- (c) The rules, regulations and policies shall be known as the "Tennessee Taxpayer Bill of Rights," shall be consistent with existing provisions of law and shall include, but not be limited to, the following provisions:

As a taxpayer of Tennessee, you have a right to:

- (1) Receive fair and courteous treatment from all the department's employees;
 - (2) Receive tax forms and information written in plain language;
 - (3) Receive prompt and accurate responses to all questions and requests for tax assistance;
 - (4) Request public records;
 - (5) Be assured that the department will keep confidential the financial information you give it;
 - (6) Know the department's policies with respect to use and retention of personally identifiable information;
 - (7) Receive tax notices that provide an explanation of the amount being billed;
 - (8) Receive a clear set of rules and procedures to resolve tax problems that arise from the interpretation and administration of Tennessee's tax laws;
 - (9) Dispute any tax liability by filing a timely request for a hearing;
 - (10) Know that the department's employees are not paid or promoted as a result of money billed or collected from taxpayers;
 - (11) Suggest ideas about how the department can better serve you;
 - (12) Prompt notification by the department of any refund to which you are entitled;
 - (13) Attend annual meetings held by the department in convenient locations to voice your suggestions;
 - (14) A ten-day notice before a levy on assets is enforced;
 - (15) A thirty-day notice before seized assets are liquidated;
 - (16) A speedy, informal and inexpensive appeal of any tax dispute before an impartial hearing officer from the department and to be represented by an attorney, certified public accountant or other representative; and
 - (17) Any other rights the commissioner deems necessary and appropriate.
- (d) The provisions of this section only apply to the state government of Tennessee.

TAXPAYER RIGHT TO A CONFERENCE (Tenn. Code Ann. Section 67-1-1801)

Taxpayers are entitled to an informal conference to discuss an assessment. If this request is made in writing within 30 days from the date of the Notice of Assessment, the conference must be granted. If it is made beyond the 30 days, the conference may be granted within the discretion of the Commissioner.

Requests for conferences may be sent by mail or fax transmittal to:

Administrative Hearing Office
Tennessee Department of Revenue
500 Deaderick Street, Room 1240
Nashville, TN 37242
Phone (615) 741-3810
Fax (615) 741-6463

Taxpayers who wish to contest an assessment without making payment have 90 days to file suit in chancery court, as provided by statute. Interest will continue to accrue at the prevailing rate until payment is received. A lien may be filed against the taxpayer's property during this 90-day period, but the department generally may not levy on the taxpayer's property to satisfy the assessment. If the taxpayer timely requests an informal conference, the 90-day period for filing suit stops running until a conference decision is issued in writing. After the decision is issued, the 90-day period resumes running. The 90-day stay for most collection activity is likewise extended. The taxpayer is not required to request an informal conference before contesting an assessment in court.

If the taxpayer does not timely file suit to contest the assessment, the taxpayer may pay the assessment, request a refund, and then file suit in chancery court for a refund in accordance with the procedures set forth in Tenn. Code Ann. Section 67-1-1802.