



Tax Practitioner Resource Packet

Updated October 2020



Indiana Department of Revenue

Tax Practitioner Service and Support

The Indiana Department of Revenue (DOR) recognizes the crucial role practitioners serve in helping clients with tax filing obligations. Your vast experience, attention to accuracy and care for your clients leads to fewer issues for our customers. We know customers often come to you with questions and you'll need to contact us. Since Practitioner needs are often more complex than those of the general population, DOR operates a number of special services to support the needs of the tax practitioner community.

DOR Tax Practitioner Hotline: (317) 232-2240, option 2 OR (800) 462-6320

This line is staffed with DOR's most senior customer service representatives, team leads and tax analysts. Our service level goal for these lines is to answer 90% of all calls within five minutes. By state law, we require a Power of Attorney (POA), ePOA or checkbox authorization on a specific return to be on file to discuss your client's account with you. Your client may authenticate their identity and give consent to allow you to discuss their matter during a phone call while your client remains present.

Please do not share the DOR Tax Practitioner Hotline outside the tax practitioner community, as this is a dedicated resource.

Additional Resources

- Tax Practitioner Fax: (317) 972-3241
- Tax Professional Webpage: dor.in.gov/tax-professionals
- Online Inquiry Center: dor.in.gov/tax-professionals/tax-professionals-inquiry
- Tax Practitioner Email: taxprac@dor.in.gov
- In-person service at DOR's 12 locations (downtown Indianapolis and 11 district offices), more information available at dor.in.gov/contact-us/district-office-contact-info

Outside Collection Agency Partnership

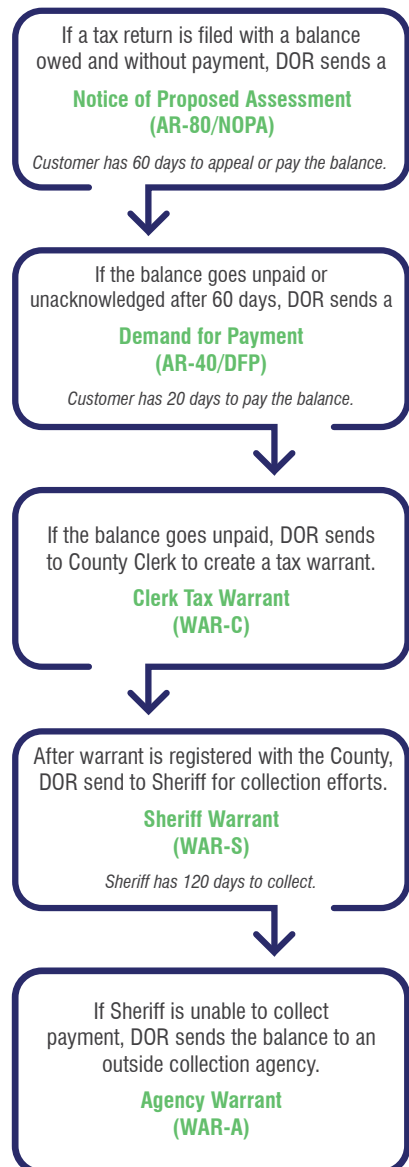
DOR has contracted with United Collection Bureau (UCB) to provide collection services for the agency. UCB provides a tax practitioner hotline, giving practitioners direct access to dedicated, experienced customer care representatives who can address issues with active DOR liabilities on their clients' behalf. Prior to calling the hotlines, tax practitioners should have POA information and a DOR Tax Identification Number (TID) and/or Warrant number.

- **UCB Tax Practitioner Hotline: (866) 416-4854**

This number is a dedicated resource, so please do not share it outside the tax practitioner community. If clients wish to contact UCB directly, they may call (866) 209-0622 to speak with a Customer Service Representative.



Past Due Tax Resolution Process



Taxpayer Advocate Office

TAO Practitioner Hotline: (317) 232-4692, Option 7

The Taxpayer Advocate Office (TAO) assists customers in fixing problems that have not been settled through other DOR programs and is a final resource to resolve customer issues. TAO is designed to address complex and special tax problems that could not be resolved through the normal collection process. More information on accessing TAO services is available at dor.in.gov/contact-us/taxpayer-advocate-office.

Claim for Hardship

This program is for customers that are facing financial or medical situations that do not allow them to pay within the normal time limits offered. Customers may qualify for the Hardship Program if:

- The customer or an immediate family member has a critical or terminal illness or disability.
- The customer has experienced a recent personal devastation resulting from a natural disaster or uncontrollable event.
- The customer is facing a financial hardship due to recent unemployment or forced job change.
- The customer's livelihood is threatened by the outstanding tax debt.

Offer-in-Compromise

To apply for the Offer-in-Compromise program, a customer or their representative will be required to submit one of the following items:

- DOR's Offer-in-Compromise application with all required documentation.
- A copy of the Offer-in-Compromise application submitted to the IRS along with all required documentation.
- A copy of the approved Offer-in-Compromise with the IRS, a copy of the Offer-in-Compromise application to the IRS with all required documentation, proof of debt to the IRS at the time of the IRS application and letter of approval from the IRS.

TAO will determine whether the amount offered is the largest possible amount which realistically can be collected, and determine whether the offer is in the best interest of the State. The offer is normally paid in full within 60 days or less; however a payment plan will be considered if the customer has demonstrated the need. The payment plan length will be established by TAO.

Tax Warrant Expungement

DOR may grant a request to expunge a tax warrant for the following reasons:

- Issued in Error – if it is determined that the warrant was issued in error.
- Best Interest of the State – after reviewing the request and researching additional factors.
- DOR's Discretion – after reviewing the request and researching additional factors, including filing compliance, date of issuance and pending litigation.

You can find additional information on Tax Warrant Expungements at dor.in.gov/contact-us/taxpayer-advocate-office/tax-warrant-expungement.

Active Duty Military

The Indiana Servicemembers Civil Relief Act (SCRA) allows DOR to assist active duty military members with the penalty, interest and, if materially affected, the collection activity for outstanding tax debts. To qualify for this the servicemember must be:

- An active duty, full-time, servicemember of the Army, Navy, Air Force, Marine Corps or Coast Guard.
- Commissioned corps of the NOAA and the Public Health Service if in active duty service status.
- National Guard if called to active service for more than 30 consecutive days for purposes of responding to a national emergency and supported by federal funds.
- Indiana only: National Guard members that are ordered to active duty.

SCRA provides different provisions to servicemembers that are materially affected and those that are not materially affected. DOR will consider all relevant facts and circumstances in determining whether a servicemember's ability to pay is materially or not materially affected by their active duty status.

Incarcerated Individual Assistance

Indiana Code 6-8.1-10-2.1 provides relief from certain penalties and interest accrued during a person's incarceration. To qualify for this waiver, you must provide DOR with documentation showing that you are or were incarcerated for a period of at least 180 days.

A customer meeting these qualifications must contact the TAO for assistance. Documentation of the incarcerated time period is required to be submitted. If the individual is currently incarcerated, the Taxpayer Advocate will work with the appointed POA if necessary. The office may also be able to assist with the collection process if still incarcerated.

Contact Information

Indiana Department of Revenue
Taxpayer Advocate Office
P.O. Box 6155
Indianapolis, IN 46206-6155

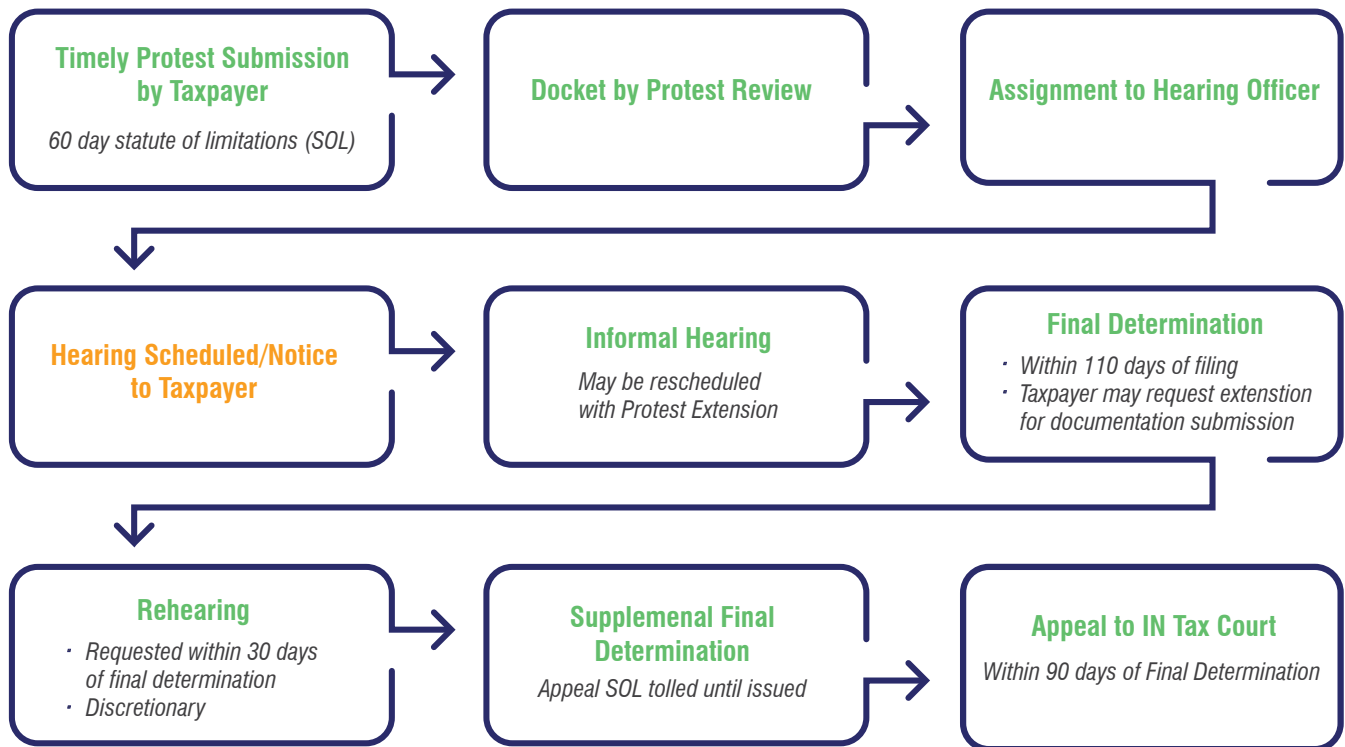
- TAO Practitioner Hotline: (317) 232-4692, Option 7
- TAO Fax: (317) 232-5425
- TAO Email: taxadvocate@dor.in.gov
- TAO Webpage: dor.in.gov/contact-us/taxpayer-advocate-office, includes information & forms
- Warrant Expungement Request: dor.in.gov/contact-us/taxpayer-advocate-office/tax-warrant-expungement, includes information & form

DOR Appeals Process

DOR accepts written appeals up to 60 days from the date the proposed assessment or refund denial is issued. The 60-day deadline to file a written protest with DOR is set by statute and cannot be extended. DOR has created four options when filing a protest: settlement, audit review, administrative appeal with a hearing or administrative appeal without a hearing. DOR uses a time-based metric to monitor protest results. The overall goal is to resolve protests within 110 days.



Appeals Process



Contact and Additional Information

- Legal Division Phone Number: (317) 232-2100
- Legal Division Website: dor.in.gov/legal-resources/appeals
- Protest Guide: dor.in.gov/files/dor-protest-guide.pdf

DOR Communications

Tax Bulletin E-Newsletter



Tax Bulletin is DOR's monthly e-newsletter for both tax practitioners and businesses. When you subscribe to Tax Bulletin you will also receive regular updates that include agency announcements and blogs, to ensure you are up to speed on DOR announcements and events. Subscribe at dor.in.gov/news-media-and-publications/indiana-tax-bulletin-e-newsletter.

Agency Announcements

You can view and subscribe to receive agency announcements from DOR by visiting dor.in.gov/news-media-and-publications/agency-announcements.



Tax Talk Blog

DOR's Tax Talk blog is a weekly blog published each Wednesday. During tax season blogs are posted on both Mondays and Wednesdays. The blog discusses tax tips, DOR programs and helpful information for tax preparers. You can subscribe to the blog at dor.in.gov/news-media-and-publications/tax-talk.

Tax Library

Access Information Bulletins, Departmental Notices, Annual Reports and more by visiting DOR's Tax Library page at dor.in.gov/legal-resources/tax-library.

Subscribe Today

In addition to our e-newsletter, agency announcements and blog, DOR also offers email subscriptions for website updates and most of our Tax Library sections. To receive these updates, visit public.govdelivery.com/accounts/INDOR/subscribers/new and follow the registration steps.



Social Media

Connect with DOR, at @INRevenue on the following social media outlets:



Find us on LinkedIn at

linkedin.com/company/indiana-department-of-revenue/