State Form 56317
(R3 / 4-18)

Indiana Department of Revenue

Protest Submission Form

If a taxpayer receives a Notice of Proposed Assessment or a letter denying a claim for refund from the Indiana Department of Revenue, by statute the taxpayer 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 2-page form with your written protest****.*

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

Mail:
Indiana Department of Revenue
Attn: Legal Division, MS 102
100 N. Senate Avenue, Room N248
Indianapolis, IN 46204-2243

Email:
DORAPPEALSREVIEW@dor.in.gov

If you have any further questions about the protest process, please do not hesitate to contact the Appeals Section at (317) 232-2100 or by visiting our website at www.in.gov/dor/5691.htm.

1.

Taxpayer Name	Tax Identification Number (TID)
Mailing Address	Phone Number

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

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

3. Check if you are protesting an ☐ assessment or ☐ denied refund claim.

   Tax Year(s) being protested: _____ Tax Type_____

   If this is a protest of an audit, include audit control number. _____

   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 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 (the decision may be delayed pending review of this new documentation).

   Documentation may be submitted later during the protest process, but please be aware later submission may delay consideration of the protest.

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

   ☐ **Final determination with a hearing**
   Hearings are informal and present the taxpayer with an opportunity to explain its protest and documentation to the department. The taxpayer will receive notice of the scheduled hearing from the Appeals Coordinator. The hearing will be held at the department's office in downtown Indianapolis. If the taxpayer needs to reschedule a hearing or request a phone hearing, the taxpayer must contact the Appeals Coordinator before the designated hearing date. The department will issue its decision after the hearing.

   ☐ **Final determination without a hearing**
   The taxpayer may wish to forgo a hearing. In selecting this option, the taxpayer asks the department to make its decision based on the written protest and documentation (if any) the taxpayer presents along with the protest, and waives the right to a hearing.

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☐ **"Fast track" settlement without a hearing or a final determination**
By selecting this option at the time a taxpayer presents its written protest (and documentation supporting that protest), a taxpayer elects to propose a settlement of the protest before any hearing is held and/or final determination is issued. The settlement proposal must be in writing, made within two weeks of the protest submission, and set out the rationale for settlement. The hearing officer handling the protest will shepherd the settlement. If settlement is not achieved, the taxpayer may then resume its protest by contacting the hearing officer and selecting one of the other three tracks.

☐ **Request audit review prior to proceeding with the protest**

Please Note: *This is only for assessments that result from an audit. You must provide the audit control number and present the audit summary report.*

When a taxpayer presents documentation with its protest not previously reviewed during the department's audit, the taxpayer may request an audit review of the new documentation at the outset of the protest process. The review will determine if the new documentation resolves any part of the protest. The results of the review will be communicated to the taxpayer. The taxpayer will then determine if its protest is resolved or if it wishes to proceed with one of the other four protest tracks. Selecting this option may result in a delay in resolving the protest. Also, please note that the taxpayer or the department may elect to request audit review of new documentation at any point during the protest process.

☐ **Request refund review prior to proceeding with the protest.**

Please Note: *This is only for refund denials generated from the filing of a Claim for Refund, Form GA-110L. You must provide the refund denial claim number and a copy of the refund denial letter.*

When a taxpayer presents documentation with its protest not previously reviewed during the department's refund analysis, the taxpayer may request a refund review of the new documentation at the outset of the protest process. The review will determine if the new documentation resolves any part of the protest. The results of the review will be communicated to the taxpayer. The taxpayer will then determine if its protest is resolved or if it wishes to proceed with one of the other four protest tracks. Selecting this option may result in a delay in resolving the protest. Also, please note that the taxpayer or the department may elect to request a refund review of new documentation at any point during the protest process.

6. Signature: _____ Date: _____

Printed Name: _____

Submit

Instructions for Completing Protest Submission Form

1. **Taxpayer's Name**. Taxpayer's name is the name of the individual and DBA name (if applicable) or company 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 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 protest to you.

   Phone Number. Provide a working phone 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/5691.htm. Please note that by statute, if a taxpayer 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.

   Tax type. Tax type is the type of tax that you are protesting related to your proposed assessment or refund denial.

   Audit control number. Audit control number is a 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.

   Refund denial claim number. This is the refund denial claim number that is assigned once a refund denial letter is issued to a taxpayer. 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 Protest Submission Form (State Form 56317).

5. You will need to choose one of the five (5) 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, print your name and date 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:

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

Email:
DORAppealsReview@dor.in.gov

Fax:
317-233-6489
Attn: Protest Review