



COMPLIANCE 1

APPEAL PROCEDURES

Whether it's an unexpected tax answer, audit billing, a deficiency or other notice, we will make every effort to clarify our position on the issue (**NRS 360.291**).

The Department's appeal process starts informally and becomes more formal as the issue is raised to a higher authority.

- 1) First, contact should be a telephone call to the auditor or revenue officer who is handling the case and ask them to explain the assessment and the relevant legal authority.
- 2) If further questions remain or if further clarification is necessary, ask to speak with the employee's team leader or supervisor.
- 3) If you are questioning an audit assessment or deficiency determination, complete the [Petition for Re-determination form](#) and return it in the envelope provided. This form must be returned to the Department within 45 days from the date of the Deficiency Determination or Notice of Credit. This 45 day due date is clearly stated on all notices. Failure to file the Petition for Re-determination timely may result in the determination becoming final and you will be considered to have waived your appeal rights. The Petition for Re-determination sets forth the amount of the determination being contested and the grounds for seeking it (**NRS 360.365, NRS 360.360**).
- 4) The Petition Supervisor will review the Petition for Re-determination and the facts surrounding the case. If there is additional documentation not previously presented to the auditor or revenue officer, the matter will be referred back to the original employee for consideration.
- 5) If there is still a disagreement with the assessment and there is no additional information to present, the matter will be forwarded for an evidentiary hearing, known as an Oral or Administrative Hearing, before an Administrative Law Judge (**NRS 360.370**). Hearings are scheduled in Las Vegas, Carson City, Reno or Elko; whichever is appropriate. Go to our website at <http://tax.state.nv.us/Hearings.htm> for more information concerning Administrative Hearings.
- 6) If you disagree with the decision of the Administrative Law Judge, you may appeal the decision to the Nevada Tax Commission (**NRS 360.390**). The Notice of Appeal must be filed within 30 days of the issuance of the Hearing Decision. The hearing before the Tax Commission will take place in Reno, Carson City or Las Vegas. Department policy requires that a representative from the Attorney General's Office represent the Department. You may represent yourself or seek outside assistance. For more information about hearings before the Nevada Tax Commission go to our website at <http://tax.state.nv.us/Hearings.htm>.
- 7) If you are not satisfied with the decision of the Nevada Tax Commission, you may appeal within 30 days to the appropriate District Court of the State of Nevada (**NRS 360.395, NRS 360.390**).

Throughout the appeal process, the Department will strive to keep you informed of your rights and responsibilities; and times, dates and locations of meetings and deadlines. Be advised that at each level of the appeal, there are mandated time limits for responses. (**NRS 360.360, NRS 360.390**).