



COMPLIANCE 1

APPEAL PROCEDURES

Whether it's an unexpected tax answer, audit results, a billing notice or other mailings, we are always here to clarify our position on an issue (**NRS 360.291**).

The department's appeal procedure starts rather informally, and becomes more formal as the issue is raised to higher authority.

- 1) First, you should make a telephone call to the auditor or revenue officer whom is involved with the situation and allow them to explain the action and relevant legal authority.
- 2) You may ask to speak with that employee's team leader or supervisor for further clarification if necessary.
- 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 shown on all notices. Failure to timely file the petition for re-determination may result in the determination becoming final and you will be considered to have waived your appeal rights. The petition for re-determination must set forth the amount of the determination being contested and the grounds for seeking a re-determination (**NRS 360.365, NRS 360.360**).
- 4) A supervisor, not involved in the original action, will review the petition for re-determination and the facts surrounding the issue. 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 the issue is still in disagreement, 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, or Reno; whichever is most appropriate. [Click here for more information about 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**).. You must file your Notice of Appeal within 30 days of the issuance of the Hearing Decision, Your hearing before the Tax Commission will take place in one of the 3 cities above. Department policy requires that a representative from the Attorney General's Office represent the Department. You may represent yourself or seek outside assistance. [Click here for more information about hearings before the Nevada Tax Commission.](#)
- 7) If you are not satisfied with the decision of the Nevada Tax Commission, within 30 days you may appeal to the appropriate District Court of Nevada (**NRS 360.395, NRS 360.390**).

Throughout any appeal procedure, the department will keep you informed of your rights and responsibilities, and time, date and location of meetings and deadlines. At each level, the appeal procedures call for time limits for you to respond (**NRS 360.360, NRS 360.390**).
