

**79-3268a. Taxpayer bill of rights; department of revenue correspondence with taxpayer; requirements.** (a) Any correspondence issued by the department of revenue to a taxpayer or the taxpayer's representative demanding payment of an assessment of any tax the imposition and collection of which is administered by the department shall consist of a detailed, clear and accurate explanation of the assessment demand including, but not limited to, the specific tax and tax year to which such assessment applies and penalties and interest which apply thereto. If the department proposes to change the tax or refund due on a return filed by a taxpayer, correspondence detailing the change shall be sent to the taxpayer. The correspondence shall specifically identify the proposed change and explain in simple and nontechnical terms the reasons for the change.

(b) Any such correspondence demanding the payment of an assessment of tax, penalties and interest in an amount in excess of \$750 for individual accounts and in excess of \$2,000 for business accounts shall be reviewed prior to issuance for accuracy by an employee of the department and shall provide the employer identification number and contact telephone number of the employee performing any such review.

**History:** L. 2002, ch. 186, § 13; July 1.

**Revisor's Note:**

Identical sections enacted in the 2002 session, see also 79-3268e.