



# Tax Practitioner Resource Packet

*Revised May 2023*



**Indiana Department of Revenue**

# Tax Practitioner Service and Support

The Indiana Department of Revenue (DOR) recognizes the crucial role tax 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 provides 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 phone 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-1), 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.

Do not share the hotline number 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](http://dor.in.gov/tax-professionals)

**Online Inquiry Center:** via [intime.dor.in.gov](http://intime.dor.in.gov) messaging or [dor.in.gov/tax-professionals/tax-professionals-inquiry](http://dor.in.gov/tax-professionals/tax-professionals-inquiry)

**In-person service:** Visit one of DOR's 12 locations (downtown Indianapolis and 11 district offices). More information available at [dor.in.gov/contact-us/district-office-contact-info](http://dor.in.gov/contact-us/district-office-contact-info)

## Outside Collection Agency Partnership

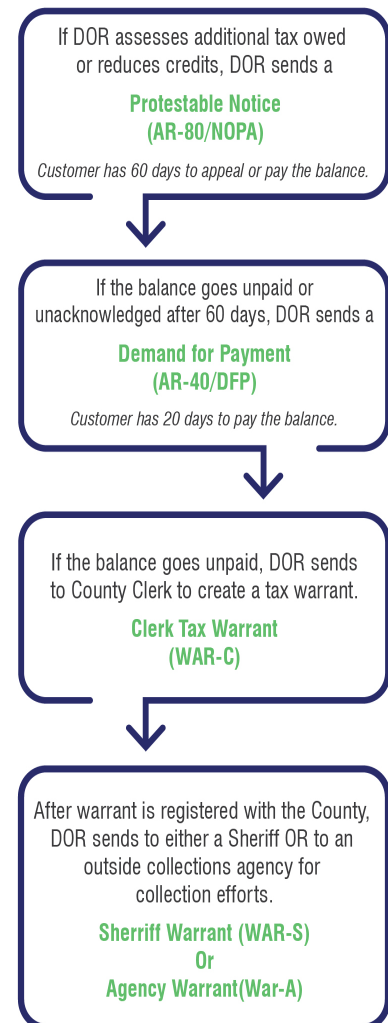
DOR has contracted with United Collection Bureau (UCB) to provide collection services for the agency. UCB provides a tax practitioner hotline to give direct access to dedicated, experienced customer care representatives who can address issues with active DOR liabilities on their clients' behalf. Prior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

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

As this number is a dedicated resource, do not share it outside the tax practitioner community. If clients wish to contact UCB directly, they should call 866-559-4313 to speak with a customer service representative.



## Past Due Tax Resolution Process



# Taxpayer Advocate Office

**TAO Customer Service: 317-232-4692**

The Taxpayer Advocate Office (TAO) does not have a practitioner hotline. Spanish speaking customers should select Option 1 for assistance. All other customers may hold for the next available specialist or leave a voice message.

## ***Claim for Hardship***

This program is for customers who 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 that can be realistically collected, and 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/tao](http://dor.in.gov/contact-us/tao).

## ***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 TAO for assistance. Documentation of the incarceration 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.

## ***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, 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 National Oceanic and Atmospheric Administration (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 who are materially affected and those who 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.

### ***TAO Contact Information***

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

**TAO Customer Service:** 317-232-4692

**TAO Fax:** 317-232-5425

**TAO Email:** [taxadvocate@dor.in.gov](mailto:taxadvocate@dor.in.gov)

**TAO Webpage:** [dor.in.gov/contact-us/tao](http://dor.in.gov/contact-us/tao) includes information and forms

## **DOR's Secondary Review Process**

DOR's Secondary Review Process provides a conference process if a taxpayer receives a notice of adjustment or application denial for DOR that does not result in a tax change. Those impacted taxpayers should first receive a notice from DOR detailing the adjustment to the return or the application denial. The taxpayer has 60 days from the date the notice of adjustment or application denial is issued to file a written response that explains why the taxpayer disagrees with the adjustment or application denial, provide any necessary documentation, and request a conference with DOR.

A Secondary Review Request is not an adjustment that will result in a change to a refund amount or the tax amount due, official tax protest, or automatic reversal of any DOR application denial. [The Secondary Review Request form](#) and further information are provided to those that receive a notice detailing the adjustment to the return or the application denial. Any response provided by DOR to a request for a secondary review of adjustment or application denial will not represent a final determination per IC 6-8.1-5-1.6.

More information on Secondary Review Requests is available at [dor.in.gov/sra](http://dor.in.gov/sra).

## 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's options for resolving an administrative appeal include:

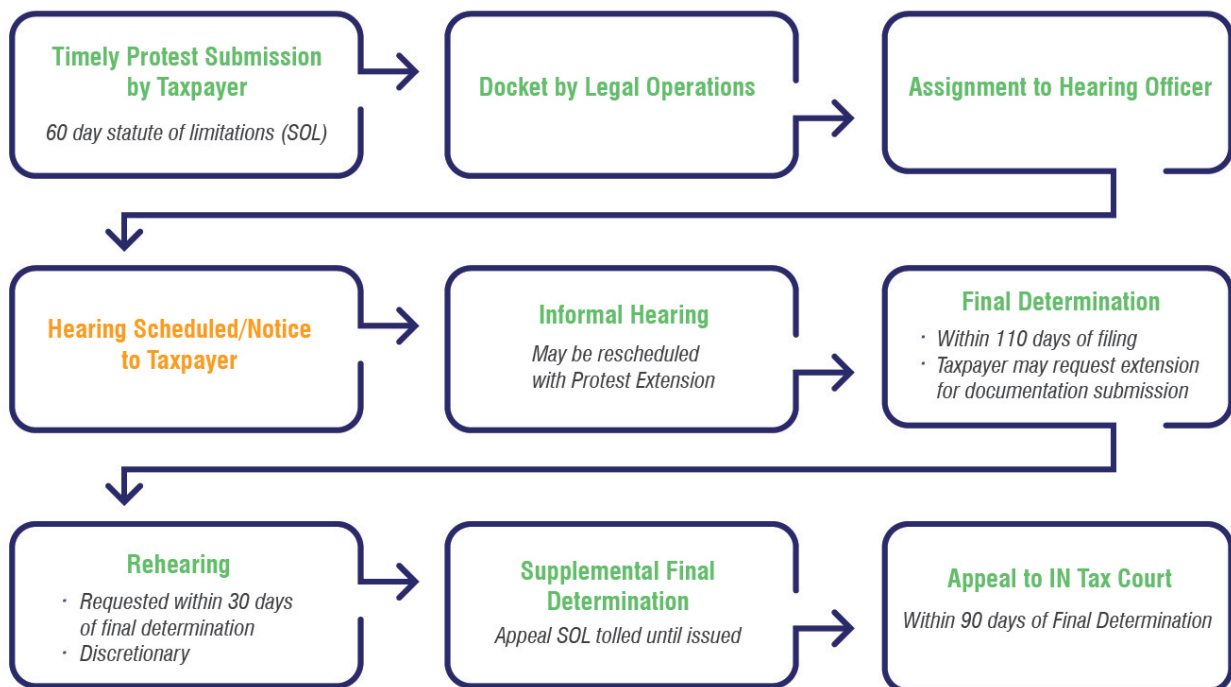
1. issuing a written final determination on the appeal after an informal hearing, which allows the taxpayer to explain their position;

**or**

2. at the taxpayer's request, without a hearing. The appeal may also be resolved through a settlement process.



### Appeals Process



### Contact and Additional Information

**Legal Division Phone Number:** 317-232-2100

**Legal Division Website:** [dor.in.gov/legal-resources/appeals](http://dor.in.gov/legal-resources/appeals)

**Protest Guide:** [dor.in.gov/files/dor-protest-guide.pdf](http://dor.in.gov/files/dor-protest-guide.pdf)

## What Is INTIME?

INTIME (Indiana Taxpayer Information Management Engine) is DOR's e-services portal at [intime.dor.in.gov](http://intime.dor.in.gov) for customers to use when managing individual income tax, business sales tax, withholding, and corporate income tax.

Information and INTIME Resources, including several step-by-step guides, are available at [dor.in.gov/online-services/intime-tax-center](http://dor.in.gov/online-services/intime-tax-center).

### ***Increased Online Support for Tax Preparers***

INTIME also provides increased access and functionality for tax preparers including:

- Access to view and manage multiple customers under one login
- Ability to file returns, make payments, and view, file and pay history for clients
- Electronic Power of Attorney (ePOA) request for authorization to act on behalf of clients
- Ability to view and respond to correspondence for client

### ***Power of Attorney***

DOR requires a [Power of Attorney \(POA\)](#) for customers to authorize tax practitioners to have access to their information. Taxpayers who authorize a representative to have power of attorney on their behalf for state tax matters must have an electronic POA (ePOA) or a properly completed Form POA-1.

DOR's e-services portal, INTIME, at [intime.dor.in.gov](http://intime.dor.in.gov), allows tax preparers to submit an ePOA request to streamline the establishment of a POA relationship. Two step-by-step guides are available to help with the process of approving ePOA and tax practitioner access to a client's tax account(s):

- [INTIME ePOA Guide for Tax Practitioners](#)
- [INTIME ePOA Guide for Clients](#)

Form POA-1 must be submitted to DOR in one of the following ways:

- By mail with a hardcopy of the original
- By fax as a copy of the original

Once DOR has received the properly completed Form POA-1, a DOR employee can speak with the representative about the specific tax type and period indicated on Form POA-1. Note that Form POA-1 does not need to be notarized.

## Additional Resources

### ***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](http://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 [dor.in.gov/news-media-and-publications/agency-announcements](http://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](https://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](https://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](https://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](https://linkedin.com/company/indiana-department-of-revenue)