

Your rights as a Maryland taxpayer

Appeals

- You may appeal an assessment or a denial for a claim for refund of income, sales and use, admissions and amusement, motor carrier, motor fuel, tire recycling fee, alcoholic beverage and tobacco tax. If you decide to appeal, you must write a letter to the Compliance Division within 30 days of the assessment or denial of a refund requesting an informal hearing before a hearing officer.
- You have the right to receive a written explanation of the appeal process.
- You may record the hearing.
- If you disagree with the final determination of the hearing officer, you may file an appeal within 30 days with the Maryland Tax Court.
- You may file further appeals to higher courts after the Maryland Tax Court decision, if necessary.
- For more information on appeals, see Business Tax Tip #34 - Comptroller's Office Hearing Procedures. You can download Business Tax Tip #4 from the Comptroller's Web site www.marylandtaxes.com or request a copy by calling Taxpayer Service at 410-767-1300 in Baltimore or 1-800-492-1752 from elsewhere in Maryland.

Assistance

Taxpayer Service
410-767-1300
(Baltimore area)
1-800-492-1751

(from elsewhere in Maryland)

Monday - Friday

8:00 a.m. - 5:00 p.m. EST

E-mail: taxhelp@comp.state.md.us

World Wide Web

www.marylandtaxes.com

- Download forms and publications.
- Register business tax accounts.
- File income tax, sales and use tax and employer withholding returns online.
- Search for unclaimed funds.
- Find tax regulations.

Deaf or hard-of-hearing

TTY users call via Maryland Relay at 711 in Maryland

TTY: 410-767-1967 (Baltimore area)

If you need a reasonable accommodation for a disability, please contact us before your visit. If you need the information in this brochure in an alternate format, contact the Comptroller's Office.

M A R Y L A N D T A X T I P 62



Our Guarantee of Fair Treatment

Individuals and businesses remitting income, sales and use, admissions and amusement, motor fuel and/or alcohol and tobacco taxes have many rights under state law and the administrative policies of the Comptroller's Office.

This brochure offers a summary of your rights under Maryland law and the policies the Comptroller's Office established to ensure fair treatment for all taxpayers.

General Information

As a Maryland taxpayer, you are entitled to the following:

- Fair and courteous treatment under the law.
- Clear and comprehensive instructions to help you comply with the law.
- Free assistance and personal income tax return preparation at any branch of the Comptroller's Office.
- A copy of a previous filing period tax return at no charge, when requested in writing.
- Strict confidentiality of your tax records, within the provisions of the law.
- Inspect any record held by the Comptroller's Office containing personal information about you.

Audits

You have a right to the following during an audit process:

- Have your return examined in a manner reasonably convenient to you.
- Receive a written explanation of the audit, hearing or collection process.
- Represent yourself or have someone represent you when your return is examined.

- Know which records you will need to verify your return or support your claim prior to any audit or collection meeting.
- Know the reasons for any proposed change in your tax liability and to receive an explanation of anything you do not understand.
- Receive a written notice detailing any adjustments made to your return and stating any balance due or additional refund developed.
- Receive a reasonable payment plan if you owe additional taxes. The Comptroller's Office must protect the state's interest when offering a lengthy payment plan by recording a tax lien in the appropriate circuit court.

Refunds

Personal income, sales and use taxes

- You may file a claim for refund of individual income tax within three years of the date of the filing of the original return or within two years of the date of payment of the tax, whichever is later.
- You may file a claim for refund for sales and use tax within four years of paying the tax.
- You are entitled to prompt action on a claim.

- You may be entitled to interest under certain circumstances beginning 45 days after a claim for refund is made, unless the overpayment resulted from taxpayer error or was the result of excessive withholding or estimated tax.

Alcohol beverage licensees due a refund

- You may file a claim within 90 days from the date of purchase of any exempt alcoholic beverage.
- In the case of condemned, lost or unmarketable products, you may file a claim within six months of the date the products were determined to be lost, condemned or unmarketable, but only if the claim exceeds \$250 and is not due to theft.

Tobacco tax licensees due a refund

- You may file a claim within one year of the date that stamps were misapplied, cancelled, etc.
- You must furnish information as required to verify the claim.

- In the case of tax stamps or taxes paid on products that were lost or destroyed by disaster, may file a claim within one year of the date the products were lost or destroyed, but only if the claim exceeds \$250 and is not due to theft.

Motor fuel tax licensees due a refund

- You may file a claim within one year from the date of the invoice showing the amount of tax paid.