

**INSTRUCTIONS**

Complete lines 1-11 with the information requested. You can find the FSN or Letter ID on the notice provided by the Department of Revenue. Please include a copy of the notice with this request. Check the box on line 12 to request an informal conference including your preference for a telephone, correspondence or in-person conference. This can be adjusted during the appeal process. Only check the correspondence box if you want us to review what you submit with the appeal and then issue a decision. Check the box on line 13 if you are filing a power of attorney.

On line 14, explain the basis for your appeal. Specify adjustments and findings with which you disagree, the points on which you intend to rely, and any facts on which you intend to rely that are different from those of the Department of Revenue. Attach additional pages if you require more space. The person making the request must sign the form as provided on line 15. A representative must have a power of attorney to execute this form on behalf of a taxpayer.

Mail the request to:

Appeals  
Tax Division  
Alaska Department of Revenue  
PO Box 110420  
Juneau, AK 99811-0420

(PLEASE PRINT OR TYPE)

1	Taxpayer Name	6	EIN or SSN	7	Letter ID(s)
2	Mailing Address	8	Contact Person		
3	Additional Address Information	9	Contact Person's Email Address		
4	City, State, ZIP Code	10	Daytime Contact Telephone Number		
5	Tax Type and Periods	11	Date of Notice (attach copy)		

12	<input type="checkbox"/> An informal conference with an Appeals Officer is requested by: [check appropriate box(es)] <input type="checkbox"/> Telephone <input type="checkbox"/> Correspondence (My arguments and evidence are included.) <input type="checkbox"/> In Person at the Tax Division's Anchorage Office				
13	<input type="checkbox"/> Notice of representation by another person on my behalf is hereby given and a power of attorney form is enclosed.				

14	Explanation
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15	<i>Under penalty of unsworn falsification, I declare that I have examined this document, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete.</i>	
	_____ SIGNATURE (An officer must sign for a corporation, partnership or trust)	_____ DATE
	_____ PRINTED NAME	_____ TITLE (If request for Appeal is for a corporation, partnership or trust)

**THE APPEAL PROCESS**

If you disagree with the action of the Department of Revenue in fixing the amount of a tax or penalty, you must request an informal conference within 60 days of the date of the assessment, refund denial, or other action. You are not required to pay the protested amounts if the request is filed on time. However, filing an appeal does not stop the accrual of interest.

The postmark date on the envelope is considered the filing date. A return receipt from certified mail is accepted as proof of mailing. The request can also be filed online through the Department of Revenue's online system – Revenue Online at [online-tax.alaska.gov](http://online-tax.alaska.gov). The filing date when using the online system will be the form completion date within the system.

The Request for Informal Conference will be assigned to an Appeals Officer. The Appeals Officer may contact you at a future date to discuss the appeal. The informal conference process is not necessarily limited to the issues outlined in the request. At the conclusion of the appeals process, you will receive a written informal conference decision. The informal conference decision is the final decision by the Department of Revenue on the action. The appeal of the informal conference decision is to the Office of Administrative Hearings in the Department of Administration.

**IMPORTANT NOTICE REGARDING INTEREST**

The Alaska interest provision, AS 43.05.225, provides that statutory interest accrues on a tax deficiency. A tax is deficient on the day following the day on which it is due and unpaid. A tax is due on the last day allowed by law for payment without regard to extensions of time to file or pay. Interest is not computed on a penalty. A penalty therefore does not have any effect on the interest that may otherwise be due.

Taxpayers subject to AS 43.55, otherwise referred to as the oil & gas production tax, are subject to AS 43.55.020(g), (h) and (i) as well as AS 43.05.225 for the computation of interest.

The law does not allow the Department of Revenue to give up or decrease any interest that has accrued on a tax deficiency. Interest is a charge for the time value of money. The Alaska Supreme Court has held that interest accrues on a tax deficiency regardless of fault. Therefore, an administrative delay or other omission in resolving a tax dispute does not influence the accrual of interest.

**PAYMENT OF PROTESTED AMOUNT**

The payment of the protested amount does not prevent a taxpayer from filing a Request for Informal Conference with the Department of Revenue contesting an assessment, refund denial, or other action taken by the Department of Revenue. Nor has a taxpayer given up its rights to an appeal by doing so.