

State Tax Commission Policy Relating
to the Timeliness of Petitions Filed After 30-Day Letters

The State Tax Commission unanimously agreed that protest of the 30-day letters will be accepted as a valid petition by the Tax Appeals Bureau until October 1, 1979.

The 90-day letter is being revised to instruct the taxpayer that any previous protest submitted cannot be considered to be a petition to the current Notice of Deficiency. If the taxpayer disagrees with the Notice of Deficiency he must file a petition within the statutory period shown on the Notice of Deficiency.

Until the revised IT-90 is available, a flasher will be mailed with the current Notice of Deficiency. The flasher will notify the taxpayer of the new instructions that will appear on the revised Notice of Deficiency.

Note: In the event that a taxpayer does not file a timely petition, he can still pay the tax and file a claim for refund within 2 years. If the refund is denied, the taxpayer can then file a petition for a refund of the tax paid.