

PROTESTING YOUR AUDIT RESULTS:

How to Proceed with an Administrative Hearing

After months of field audit activities, you finally receive the tax bill package. You try to make sense of it all, but you don't think 'they got it right'. What should you do next?

1 REQUEST

an Administrative Hearing:

Within 30 days of receiving your final bill, submit a request for an Administrative Hearing to protest your results.

What to include in your request:

- A list of each contested item (contentions)
- A clear written argument explaining each item
- Tax research to support each argument

2 WAIT

for a Hearing

Approval Letter:

If your request is granted, you will receive a Hearing Approval letter. This letter will grant you 60 days to provide any additional documents or tax research to the auditor. Audits are rarely amended during this period. After this period, your audit will be assigned to a Comptroller Hearings Attorney.

3 REPLY

to the Position Letter:

Your hearings attorney will accept or reject each contested item in a mailed Position Letter. If an agreement is not met at this stage, you have 45 days to respond to this letter, to further contest your items in an Administrative Hearing.

4 ATTEND

Your

Administrative

Hearing:

As a taxpayer and/or representative, you have the option to submit your case in writing or by oral argument.

In an oral argument, the business owner must comply with the rules of the State Office of Administrative Hearings.

5 WAIT

for the Comptroller's

Final Decision:

After your hearing, the Administrative Law Judge may accept or reject your arguments and the Comptroller issues their final decision.

The typical success rate of Administrative Hearings for Texas business owners is 20%. That means 8 out of 10 are lost! Ensuring your hearing is in good hands, is a must!



8 out of 10 Administrative Hearings are lost

NOTE: A re-hearing is rarely granted. If the business owner loses the decision, additional penalties and interest will be added to the audit liability.

6 APPEAL

to Texas District Court:

A final Administrative Hearing decision may be appealed to the Travis County District Court. The entire audit liability must be paid 'under protest' before proceeding to District Court.

NOTE: District Court is an expensive, time consuming and uncertain option—seek expert advice and consider all available options before proceeding.

Former Auditors are here to help

At Texas Tax Group, our team of former Texas Comptroller auditors are here to help. We know the audit process, the law, and work for our clients all the way through. If you need guidance at any stage of your audit, contact us at **1-855-892-8348**, to ensure fair and accurate results.



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