

## Frequently Asked Questions about Hearings and the Appeals Process

**What should I do if I agree with the tax assessment, but I cannot afford to pay the tax, interest, and penalty all at once?**

If you don't dispute the tax amount and you simply need some time to pay off the balance, you do not need to request a hearing. Instead, you should contact the appropriate collections section to discuss a payment plan and settlement options.

- For income tax liabilities, please visit our [website](#) or contact our individual collections department at (410) 974-2432, 1+888-674-0016, FAX: 410-974-3053 or by email at [cdcollectionind@marylandtaxes.gov](mailto:cdcollectionind@marylandtaxes.gov).
- For business tax liabilities, please visit our [website](#) or please contact our business collections department at 410-649-0633, Toll Free 1-888-614-6337, Fax: 410-333-7499, or email to [cdcollectionbizz@marylandtaxes.gov](mailto:cdcollectionbizz@marylandtaxes.gov).

Payment may also be made online using the following link [Online Payment \(marylandtaxes.gov\)](#) .

### What are my appeal rights?

If you get a notice of assessment or refund denial from the Comptroller's Office, follow the instructions in the notice. If you dispute the tax assessment or denial of the refund, you can file an appeal within 30 days of the mailing of the notice or 90 days for unclaimed property assessments.

### How do I file an appeal?

The best way to file an appeal is online at the Comptroller's MyCOMConnect website <https://services.marylandcomptroller.gov/taxes> and by clicking on Browse All Services to find [Appeal a Refund Denial or Assessment](#).

Your request may also be sent by mail to:

Comptroller of Maryland  
Attn: Hearings & Appeals  
7 St. Paul Street, Room 210  
Baltimore, Maryland 21202



Please provide your name, current mailing address, e-mail address, phone number, tax years or tax period being appealed, and your FEIN, CR Number, or SSN with your written appeal.

### **What if I do not file my appeal within 30 days?**

If your appeal is filed late, you are not entitled to a hearing. However, if your appeal is an appeal of an assessment, you will be given the opportunity to provide documents in support of a reduction of the assessment. A hearing officer will review the documents and issue a decision. The hearing officer's decision will be final and non-appealable.

If your appeal of a refund denial is late, you are not entitled to a hearing and the refund denial is final and not appealable under Maryland law.

### **What happens after I timely file my appeal?**

Once your appeal is received, it will be researched and assigned a unique appeal number. A hearing officer will be assigned to your case. If a hearing is required, you will receive a notice of telephonic hearing in the mail. Otherwise, you will receive a letter from the hearing officer within 45 days explaining the next steps and the documentation required to resolve the appeal.

A request will be sent to appropriate collections section to prevent additional collection actions for the tax year in question. However, interest will continue to accrue, and offsets will still be applied to the liability during the appeals process.

### **Is it possible to resolve my appeal without a hearing?**

Yes. If the hearing officer believes that your appeal can be resolved without a hearing, you will receive a letter from the hearing officer about the next steps in your appeal. Typically, the hearing officer will send a request for documents to you. If a hearing needs to be scheduled, you will receive a notice of hearing in the mail.

### **Are hearings conducted in person?**

Hearings are conducted telephonically for your convenience, health, and safety. However, you may request an in-person hearing in the Comptroller's Baltimore office with the hearing officer and representatives of the Comptroller's office. The result will be the same whether the hearing is conducted telephonically or in-person. Please contact your hearing officer as soon as you receive the notice of hearing to discuss having an in-person hearing.

### **What if I have a problem dialing into my hearing?**

Please contact the hearing officer directly. The hearing officer's contact details will be provided on the notice of hearing.

### **What happens if I do not attend my hearing?**

The notice of assessment or refund denial will become final and no longer appealable.

## **Is the hearing officer assigned to my appeal my representative?**

No. The hearing officer assigned to your appeal is not your representative during the appeals process. The Hearings and Appeals Division is a fair, impartial, and efficient forum in which disputes between taxpayers and the Maryland Comptroller's Office involving taxes and fees administered by the agency are resolved. The hearing officer is a neutral arbitrator who is neither your representative nor a representative of the audit staff. The hearing officer is an employee of the Comptroller's Office who works to reach an unbiased and neutral determination in your appeal. Depending on the facts, law, testimony, and evidence presented in your appeal, the hearing officer may find in favor or against you during the appeal process.

## **May I be represented at the hearing?**

Yes, an attorney, certified public accountant, enrolled agent, or any authorized power of attorney ("POA") may represent you. If you do not attend the hearing yourself, your representative should be prepared to present a valid POA to the hearing officer.

You should submit your POA to the hearing officer as soon as possible. If you do not submit a POA by the start of the hearing, the hearing officer will not conduct the hearing with your representative if you are not present.

The POA Form 548 is available [here](#). Instructions for Form 548 are available [here](#). You may also request to add any witnesses to the hearing that are necessary to present your case.<sup>1</sup>

## **Will anyone else attend the hearing?**

A representative or auditor from the Comptroller's office will testify at the hearing on behalf of the Comptroller.

## **What if I need a translator?**

Please contact the assigned hearing officer as soon as possible, but no later than five days prior to the hearing to request a translator. If you wait until the day of the hearing to request a translator, your hearing will be delayed or may need to be postponed to a later date.

## **What happens at a hearing?**

At the hearing, the hearing officer will listen to any position you have regarding your case and will consider any relevant information you present in support of your position. The hearings are recorded, and witnesses will be placed under oath.

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<sup>1</sup> You may request that the hearing officer subpoena witnesses. The request must be in writing, not later than 10 days before the hearing, explaining why the subpoena is necessary. The hearing officer may decline to issue the subpoena. While a subpoena may be issued, there is no way to enforce it. Subpoenas are sent first class mail unless you make other arrangements.

Assessments and refund denials are presumed to be correct, and you have the burden of proving that they are incorrect. Therefore, you should be prepared to present your issues with the tax assessment or refund denial and have records and documents that support your positions. You are encouraged to provide copies of documents as your original documents will not be accepted by the hearing officer unless necessary.

The hearing officer may question you and your witnesses as well as the auditor to clarify any issues. If additional documents are necessary to resolve your appeal, the hearing officer will provide you with additional time after the hearing to submit the supporting documents.

#### **Can I get a postponement of the hearing date?**

A first-time postponement for "good cause" may be granted if a written request is made at least five business days before the scheduled hearing date. For any subsequent postponement request, the reason must be documented and the decision to grant the request is at the discretion of the hearing officer.

#### **Can I contact the hearing officer in advance?**

Yes. You may provide documents to the hearing officer prior to the hearing date. You may also contact the hearing officer directly to discuss settlement of your appeal. The hearing officer's contact information is listed on the hearing notice.

#### **How long will my hearing last?**

The Comptroller's Office will reserve no more than 45 minutes for individual income tax and collection activity cases and no more than three hours for any other case. However, most hearings are concluded within 30 minutes. If you believe that your case has special circumstances that will require additional time, you must advise the hearing officer in advance and provide a brief explanation of why additional time is needed. If a taxpayer does not request additional time and a hearing takes longer than expected, the hearing officer may be forced to stop the hearing and reschedule the hearing at a later date.

#### **What happens to my case after the hearing?**

The hearing officer will review the documents and testimony provided by you to determine whether your appeal can be resolved. In the absence of a settlement, the hearing officer will issue a written notice of final determination. The notice of final determination will summarize any adjustments to the tax assessment or refund denial and explain the Comptroller's decision on the issues you raised during the hearing.

#### **What if I disagree with the final determination?**

If you disagree with the final determination made by the Comptroller's Office, you may appeal to the Maryland Tax Court for a de novo review within 30 days of the date listed in the notice of final determination. Please see the following link for the tax court: <https://taxcourt.maryland.gov/>.