

## **Personal tax tip #35**

### **What You Need to Know About a Filing Inquiry Notice**

Taxpayers who receive a notice from the Maryland State Comptroller's Office have the right to know what the notice means and what they can expect.

#### **What is the purpose of a filing inquiry notice?**

Each tax year we compare the record of federal tax returns filed with a Maryland address with state tax return information. If we are unable to identify a corresponding Maryland tax return, we send a notice requesting your assistance.

#### **Can't you tell from the information you received that I'm not required to file?**

We have developed many computer programs to eliminate unnecessary notices. Unfortunately, there are some instances that cannot be readily resolved without your help because we receive only basic information, such as home address and income data from the IRS.

#### **How do I respond?**

That depends on how you answer the following question: did you live in Maryland at any time during the year indicated on the notice?

#### **Did you live in Maryland at any time during the year indicated on the notice?**

##### **YES – I lived in Maryland**

- If you believe you have filed, send us a copy of your Maryland tax return, including all W-2s and/or cancelled check.
- If you were in the military and were a resident of another state, please send us a copy of your military W-2 or your leave and earnings statement. Please note that if a civilian spouse worked in Maryland, a tax return must be filed.
- If you had income which is exempt from Maryland taxation (such as Railroad Retirement or Social Security), which brings your income below the minimum requirement, please send us a copy of the Railroad Retirement statement and/or Social Security statement.
- If you lived in Maryland for only a part of the year, you must file a return as either a part-year resident or nonresident, depending on your situation.
- If you determine that you should have filed a return but for some reason did not, please file immediately. Be sure to include all W-2s.

##### **NO – I did not live in Maryland**

- If you did not live in Maryland for any portion of the year, please explain why you used a Maryland address on your federal return.

- If you filed in another state, please supply us with a copy of that state's return.
- If a Maryland mailing address was used, please explain why and give us your state of residency.
- If you moved into Maryland the following year, please give us the date you moved into Maryland.

### **What if I have questions or my situation doesn't fit into any of the examples given?**

Call the phone number printed on the notice without delay. One of our representatives will answer your questions and help you determine what needs to be done to resolve the issue. Please don't assume the problem will go away, even if you believe the notice is incorrect.

### **What happens if I don't respond to the notice?**

If you don't respond to the first notice, you will receive an assessment notice based on the federal information which will include substantial penalty and interest charges.

### **What happens if I don't respond to the second notice?**

Under Maryland law, the second notice is a legal assessment and becomes legally collectible. Collection action may begin 30 days after the assessment date. Within that 30-day period, you have the right to appeal the assessment.

For more information, go to the [Hearing and Appeals](#) page.