

Minnesota Revenue is auditing (reviewing) my tax return. Now what?

This information sheet gives a brief overview of an audit and explains some of your important rights as a taxpayer.

What's an audit?

An audit is a review of your tax returns. The Minnesota Department of Revenue's goal in an audit is to be sure we're collecting the right amount of tax from you. During an audit, we use information that we get from you and others. The auditor assigned to your case will tell you what information we need from you.

When can you audit my tax returns?

Generally, we have 3½ years from the due date of the return or the date you filed the return, whichever is later. However, if you did not file a return, there is no time limit.

Also, we can extend that time limit under certain conditions, for example, if you amended (changed) your federal tax return, significantly understated your income, or filed a false or fraudulent return.

May I have someone help me?

Yes. You may choose any accountant, attorney, or other eligible adult to represent you during the audit. If someone else is representing you, you must give that person written permission. Fill out and sign Form REV184, *Power of Attorney*, and send it to the auditor that contacted you.

You can get Form REV184:

- On our website at www.revenue.state.mn.us
- By calling us at 651-296-3781 or 1-800-652-9094 (toll-free)
- By writing us at Minnesota Tax Forms, Mail Station 1421, St. Paul, MN 55146-1421.

What if I realize at a meeting that I need help?

If you do not have representation at an audit meeting and you want it, we will stop the meeting and give you up to 30 days to contact your representative. We'll reschedule the meeting with you. However, the audit will continue.

Rescheduling the meeting may require an extension of the time to complete the audit. If this happens, we'll need you to sign a waiver to extend the time period.

What happens at the end of the audit?

When we finish our audit, we'll send you a clear explanation of our findings and any changes we made to your return.

Your rights as a taxpayer

At the Minnesota Department of Revenue, we're dedicated to upholding your rights as a taxpayer. For more information, go to www.revenue.state.mn.us and select Taxpayer Rights at the bottom of the page, or contact the Taxpayer Rights Advocate.

You have the right to:

- Receive tax notices and bills that explain how much you owe in taxes, penalties, and interest – and why.
- Know why we are asking for information and what will happen if you do not give it to us.
- Receive prompt, courteous, and correct answers to your questions.
- Expect that we will not disclose the information you give us, except as authorized by law.
- Have an accountant, attorney, or other eligible adult represent you at any time.
- Record an in-person interview with a department employee if you notify us in advance.
- Buy a copy of our recording if we decide to record the in-person interview and you do not record it.
- Sue us (take us to court) for damages if you think any department employee recklessly or intentionally ignores the law while collecting your overdue taxes. (However, if the court finds the lawsuit was frivolous or intended as a delaying action, the court will fine you.)

You may contact the Taxpayer Rights Advocate

As hard as we try to resolve disputes with taxpayers, we cannot always do that. If that's the case, you may contact the Taxpayer Rights Advocate. The Advocate's Office gives an independent review of your tax situation and does not report to any taxing or collecting division.

Phone: 651-556-6013 or 1-855-452-0767 (toll-free)

Email: dor.tra@state.mn.us