

Indiana Department of Revenue



Annual Public Hearing Minutes

June 20, 2017

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Indiana Department of Revenue 2017 Annual Public Hearing Minutes Summary

In accordance with the Indiana Taxpayer Bill of Rights, the Indiana Department of Revenue held its Annual Public Hearing in Conference Room 19 of the Conference Center, Indiana Government Center South, 402 W. Washington St., Indianapolis, Indiana, on June 20, 2017.

Required by Indiana law, the purpose of this annual public hearing is to provide taxpayers an opportunity to recommend changes in statutes, departmental policies, processes, and procedures to help the department better administer tax laws.

Individuals in attendance representing the Indiana Department of Revenue were:

- Commissioner Adam Krupp
- Chief Financial Officer Edward Vance
- Chief Information Officer Kevin Gulley
- Special Counsel & Policy Director Chris Russell
- General Counsel Patrick Price
- Inspector General Dwayne Brinson
- Chief Modernization Officer Glen Baker
- External Communications Director Emily Landis

Attendees:

- Jamie Andree, Indiana Legal Services Inc.
- John Bushouse, Indiana CPA Society
- Frank DiPietro, Indiana Legal Services Inc.
- Sherril Rude, Indiana CPA Society
- G. St. Amand
- Patrick W. Thomas, Notre Dame Clinical Law Center

- 10:02 a.m. Call to order by Emily Landis
- 10:02 a.m. Opening remarks by Emily Landis (see Attachment A)
- 10:03 a.m. Opening remarks by Commissioner (see Attachment B)
- 10:10 a.m. Introduction of those representing the Indiana Department of Revenue
- 10:11 a.m. Call for public comments by Emily Landis
- 10:11 a.m. Comments from John Bushouse (see Attachment C)
- 10:16 a.m. Commissioner expressed appreciation for comments
- 10:16 a.m. Comments from Jamie Andree
- Recognized service and assistance from DOR employees
 - Addressed concerns regarding enforcement and collection policy and procedures on impoverished Hoosiers
 - Proposed new payment plan options
 - Proposed new appeal procedures
 - Proposed development of a system to make W-2 information retrievable to taxpayers
- 10:25 a.m. Commissioner expressed appreciation for Andree's comments and concerns; will take comments and proposals under advisement; collections, proposals, and interactions are areas of focus for the leadership team; offered to meet with Ms. Andree in Indianapolis or in Bloomington to discuss concerns and work together.
- 10:26 a.m. Comments from G. St. Amand on customer service and communication issues
- 10:28 a.m. Commissioner expressed appreciation and concern for St. Amand's comments; reiterated customer service is a top priority as reflected in the department's new mission statement.
- 10:30 a.m. Comments from Patrick Thomas
- Stands behind Andree's comments
 - Detailed client situation with collection agency
 - Suggested improvements with payment tracking, enforcement, protest process, communications
 - Suggested change in withholding credits for local and county taxes on returns filed with best available information
 - Thanked department employees for their continued assistance
- 10:40 a.m. Commissioner thanked Thomas for his comments; discussed possibility that desired improvements may be addressed in the upcoming modernization initiative; discussed focus by department leadership to streamline protest process; discussed correspondence review.
- 10:48 a.m. Final call for speakers by Emily Landis; additional comments from the public; adjourned the annual public hearing.

Attachment A: Opening Statement – Emily Landis

Thank you for attending the Indiana Department of Revenue's annual public hearing. This hearing, as required under Indiana Code, is for the purpose of providing taxpayers opportunity to make recommendations to the department that administer the tax laws in our state.

This hearing is not a news conference or media opportunity. Nor is it a forum to debate Indiana tax laws—those are established by the Indiana General Assembly.

This is an opportunity for the public to suggest improvements in tax services and processing. We are always looking to improve our services to the taxpayer and we are very interested in hearing your ideas and suggestions.

When you wish to make a statement, please identify yourself my name and simply address the commissioner. At this time, it is my pleasure to introduce the Commissioner of the Indiana Department Revenue, Adam Krupp.

Attachment B: Opening Remarks – Commissioner Krupp

Good morning. I am honored to serve as Commissioner of Indiana's Department of Revenue, a position to which I was appointed by newly-elected Governor Eric Holcomb on January 9, 2017. It is a responsibility that I do not take lightly. While no agency is perfect, and I am aware of some of the challenges facing this agency – in particular, antiquated technology at the core of its infrastructure – I am encouraged by the collective willingness to adapt to changes that come with a new administration, a renewed focus on customer service, and the passion to serve the State of Indiana exhibited by countless employees of the Department of Revenue.

Winston Churchill once said, "A pessimist sees the difficulty in every opportunity; an optimist sees the opportunity in every difficulty." With change comes opportunity. The year 2017 has presented the Department with a host of opportunities to innovate, improve efficiency, further ensure the safekeeping of the state's revenues, and to remind roughly 600 hard-working Hoosiers that our core mission is *to serve Indiana* by administering tax laws in a fair, secure, and efficient manner.

At the leadership level, our new vision – which can only be achieved someday by capitalizing on the opportunities that have been presented to us – is to be recognized as the premiere tax administrator in the nation, and a great place to work. We recognize that to perform at the highest levels of customer service, efficiency, and accuracy, we must turn much of our attention back to the heart of our Department: our employees, all of whom are tax-paying Hoosiers and customers of the very organization they serve. Cultivating a positive, collaborative environment inside the Department will allow us to reach heightened levels of service to the entire State of Indiana, and those we serve outside state lines.

As the statutorily created entity charged with collecting tax revenues, it is incumbent upon us to provide a report of said revenues – that report will be submitted to the Governor in October and likely available for public consumption soon thereafter. In the interim, I offer the following snapshots of data, statistics, and activities of the Department:

- At a high level, the Department will once again collect approximately \$18 billion for the fiscal year, set to close June 30.
- With the 2017 individual tax season now closed, we can report that over 3.2 million returns have been processed, with over 85.25% of those returns submitted via electronic filing, an increasingly popular method for Hoosiers and others who pay taxes to Indiana. We continue, of course, to accept tax returns via manual – or paper – format, with over 475,000 paper returns processed this year, accounting for 14.75% of all returns filed with the Department. Notably, we have processed approximately 80,000 returns via our Free File program for qualifying individuals.
- Coupled with processing over 3.2 million individual tax returns comes the responsibility placed upon the Department to perform measures to protect against the ever-growing threat of identity theft and fraudulent refunds. Recently, Indiana was recognized as a national leader in combating state level tax refund fraud. Established in 2014, the Identity Protection Program has successfully identified and stopped over \$100 million in attempted identity theft and tax refund fraud. In 2017, the Department has sent more than 254,000 identity confirmation request letters to Indiana taxpayers. This security measure is designed to protect Hoosiers and the state from identity theft and tax refund fraud. Importantly, being asked to complete an identity confirmation quiz or provide additional information does not mean the Department suspects a customer of wrongdoing; it is simply an additional check in our overall fraud prevention program. As the organization charged with collecting and distributing billions of dollars of state revenue, we must be diligent in our efforts to combat against attempted fraud, an objective that requires constant innovation and adaptation. Moreover, in the past year, specifically, the Department identified 1,969 cases of attempted identity theft and successfully prevented bad actors from stealing tax refunds owed to those 1,969 citizens.
- Regarding the antiquated technology infrastructure I alluded to earlier, 2017 presents the Department with a once-in-a-generation opportunity to modernize its current tax systems and related processes. The Department's legacy system – the Revenue Processing System (otherwise known as RPS) – simply cannot perform in ways that meet customer expectations. With the support of Governor Holcomb, Indiana's General Assembly, and

the entire staff at the Department of Revenue, the funding required to officially modernize the Department has become a reality. We are currently focused on drafting for imminent publication a formal Request for Proposals for an Integrated Tax System from a proven provider. Once selected, that provider will become a partner in our effort to modernize the Department over the course of the next 4-5 years. In the era of advanced technology, we are seeking the best, most efficient tax system at a reasonable cost to Hoosiers to seamlessly transition the Department to the future of tax administration.

When asked what my priorities are for the Department, I offer five: (1) customer service – there is no point at which you have done all you can do; (2) organizational health – if we trust, care for, and respect one another, we will become aligned with the Department’s mission and vision; (3) compliance – it is unacceptable for a government agency to fall out of compliance with laws; (4) collaboration – both within the organization and with our stakeholders and customers; and (5) process improvement – we must constantly find ways to, as Governor Holcomb says, “provide great government service at a great value” to the Department’s customers. As Commissioner, I bear the ultimate responsibility for the Department’s successes and failures. Having said that, I do not fear accountability, and I welcome the opportunity to improve in all ways that will allow us to better serve Indiana.

At this time, I would like to allow the members of our team who are present today to introduce themselves. Once that has concluded, you will have the opportunity to ask questions and provide feedback. I encourage you to share your experiences – positive and negative – so that we can continue to grow as an organization.

Attachment C: Statement – John Bushouse, Indiana CPA Society



**Indiana CPA Society
Annual Public Hearing Comments
Indiana Department of Revenue
June 20, 2017**

Good Morning Commissioner Krupp:

Thank you and your staff for being here today and providing this opportunity for the public to speak to you.

My name is John Bushouse, I am a CPA and Partner in Charge with Kemper CPA Group, LLP for our Columbus and Seymour offices. My firm is named by Accounting Today as one of the top 100 CPA firms in the country. We have 24 offices in four states, including Indiana, Illinois, Kentucky and California.

I am also a member of the Indiana CPA Society's Tax Resource Advisory Council. It is in this role that I address you today. As the most trusted business resource and advocate in Indiana, the Society works closely with the Department to identify and resolve systemic issues and potential areas for administrative improvements for Indiana taxpayers.

While you are only in your sixth month as Commissioner, we have already enjoyed a number of opportunities to meet with you and your executive team to discuss some of these issues in detail. We appreciate your outreach, straight-forward approach and your commitment to customer service, transparency and efficient stewardship.

We believe collaborating and effective communication with practitioners and the business community can only accelerate success for Indiana's taxpayers. We look forward to working on priority projects such as the Integrated Tax System Modernization project.

In approving initial funding in this year's biennial budget for the ITS Modernization project, it is obvious that members of the General Assembly and Governor Holcomb agree it is time to address the antiquated processes and technologies that have hindered the Department's efforts to enhance compliance and protect Indiana's tax dollars.

In the interim period of full implementation, we hope the Department will continue to enhance certain functions such as:

- Shortening the software vendor certification time-line for processing IT-20S, IT-65 and IT-41 with a goal of accepting returns by January 15 and no later than January 31
- Enhanced online payment history information to include payment date

- and tax period
- Enhanced functionality of the MeF submission to accept PDF attachments, which would eliminate problematic issues when filing NOL schedules and other forms not supported by the current system
- Providing practitioners with Power of Attorney with all notices and communications to taxpayer clients simultaneous to taxpayer notification

We anticipate the continued collaboration in drafting clear, concise and accurate guidance documents on which the legal and accounting professions rely in advising their clients. Of particular note – we recently communicated the need for clarification and consistency in the application of the credit for Research and Development property.

The pro-business R&D credit is crucial for Indiana businesses in developing innovative solutions for today's global marketplace. Creating the R&D working group demonstrates your administration's commitment to promoting an attractive business environment where businesses are growth-oriented and competitive and are creating economically secure jobs for Hoosiers and future generations. We look forward to being a part of the working group.

We are equally encouraged by the work already underway to finalize guidance for time and materials related to construction contractors. Clear policy and guidance reflecting the Indiana Tax Court's 2014 decision in *Lowe's Home Centers, LLC v. Indiana Department of Revenue* will affect the growth and profitability of a large segment of our economy. We appreciate your willingness to provide clarity when applying the retroactive provisions of the 2016 legislation.

At recent stakeholder outreach meetings, the Department introduced a streamlined, customer-focused protest and appeals process. With the ambitious goal of 110 days to decision, the four tracks which include a "fast track" will lead to quicker settlements, earlier resolution and fewer appeals. Our members are anxious to begin using the new process.

I close in saying: "Thank you on behalf of our nearly 8000 member CPAs who work in public practice, business and industry, government and education."

Respectfully submitted:

John Bushouse, CPA
Indiana CPA Society Tax Resource Advisory Council

The Indiana CPA Society is a state professional society with approximately 8,000 members. Our members represent taxpayers across the state including individuals, small businesses, not for profit, and publicly traded companies.



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June 30, 2017

The Honorable Adam J. Krupp
Commissioner
Indiana Department of Revenue
100 N. Senate Ave. - IGCN, Room N248
Indianapolis, IN 46204

Re: Written Comments for Submission - IDOR Annual Public Meeting

Dear Commissioner Krupp:

Enclosed please find comments regarding the difficulties faced by low income taxpayers of the State of Indiana ("Comments"). These Comments are submitted on behalf of the signatories of the respective Low Income Taxpayer Clinics and have not been approved by their respective organizations. Accordingly, they should not be construed as representing the position of Indiana Legal Services, Inc., the University of Notre Dame, or Neighborhood Christian Legal Clinic.

The signatories of these Comments would be pleased to discuss them with you or your staff if that would be helpful.

Very Truly Yours,

Frank DiPietro
Director - Low Income Taxpayer Clinic

Enclosure

cc: Patrick Thomas - Director, Notre Dame Tax Clinic
Dee Dee Gowan - Director, Neighborhood Christian Legal Clinic LITC
Emily Landis - Director External Communications at Indiana Department of Revenue

EXECUTIVE SUMMARY

The purpose of these Comments is to provide a written and more detailed record of the concerns voiced by the Low Income Taxpayer Clinics (LITCs) of Indiana Legal Services and the Notre Dame Tax Clinic at the Annual Public Meeting of the Indiana Department of Revenue on June 20, 2017. Low income Hoosiers, those whose income is below 250% of the federal poverty guidelines and are therefore eligible for our services, represent approximately forty percent of the total population in Indiana. The Department is unable to respond to their unique challenges and economic hardships because of an administrative system that is not equipped to serve impoverished taxpayers. This fact not only frustrates us and our clients, but Department employees as well who wish to work with our clients to collect taxes rightfully owed by taxpayers, while acknowledging the financial constraints of low income taxpayers.

We commend the Department and the Commissioner for its renewed focus on serving taxpayers. We believe these Comments can further that goal. We encourage the Department to review these Comments and contact its signatories with any questions or suggestions it may have.

These Comments recommend the Department: (1) establish payment plans and collection alternatives that consider the taxpayer's ability to pay in determining a payment amount; (2) create an effective payment tracking system; and (3) review the Department's enforcement procedures regarding Best Information Available Returns and the AR-80 Notice; and (4) create a Collection Appeals Process for Department accounts administered by Premiere Credit.

COMMENTS

1. Establish Payment Plans and Collection Alternatives That Consider the Taxpayer's Ability to Pay as a Factor In Determining a Payment Amount

The Department currently uses a multi-party collection system, including its own Collections Division within the Department, indirect collection through local county sheriff offices, and indirect collection through Premiere Credit of North America ("Premiere"). While the payment arrangements offered differ in each forum, the common theme of each is that poverty is not a consideration. An example of a recent client's story from the Notre Dame Tax Clinic, not an atypical experience of the Hoosiers we serve, appears below:

A married couple came to our clinic, and informed us that Premiere had levied the entirety of their bank account. They had no money left. In addition, Premiere was garnishing 25% of one of the client's wages. After the remainder of the wages were deposited in his bank account, Premiere again cleaned out the bank account.

The taxpayers, who both have serious medical issues, were left with no money. The husband sold his car—his means of getting to work—to pay for his and his wife's insulin.

We contacted Premiere to explain this dire situation, but our student attorneys were rebuffed: our client would need to pay either 50% of the remaining liability or \$1,000 to continue any conversation. How our clients were supposed to obtain 50% of the tax liability or \$1,000 with an empty bank account remains a mystery to us. Our student attorney explicitly asked the Premiere representative to clarify her position, stating: "So you're telling me that [our client] won't be able to buy his family food until he pays over \$1,000?" The representative responded, "That's correct." We were therefore unable to negotiate a payment plan or other alternative with Premiere, despite the clear hardship to the client.

This story shows that poverty is not a consideration for Premiere when making a payment arrangement.

In our experience, the collection organizations offer the following payment options:

- 1) The Collections Division requires a 20% down payment, with payments based on the total remaining liability in 6 to 24 month increments.
- 2) Premiere Credit requires an initial payment from the taxpayer of either 50% of the tax owed or \$1,000 and any remaining balance must be paid within 12 months of the debt's placement with Premiere. Premiere claims payment arrangements may not exceed 12 months to collect the debt per its requirement with the State. However, a review of Premiere's contract with the State reveals no such requirement.

- 3) County Sheriff payment plans can be flexible, but are rarely used by taxpayers and economic hardship is often not considered a factor. Furthermore, collection responsibility is often quickly withdrawn from the sheriff. In one recent example, a client's first notice from Premiere was dated June 5th, 2017 even though the tax warrant issued was not filed in Monroe County until May 30th, 2017.

None of these options account for the taxpayer's need to retain sufficient funds to afford necessary living expenses. This is particularly troublesome in the context of Premiere, as the contract between the Department and Premiere **requires** Premiere to consider a taxpayer's financial circumstances in establishing a payment plan (page 38 of the Statement of Work attachment to the May 18, 2013 contract with Premiere and the State).

Because, the Department has the ability to collect a tax debt for at least 10 years, we propose lengthening the time for a taxpayer to pay their outstanding balance and removing the initial down payment requirement. Low income taxpayers are often anxiously waiting for their monthly social security payments or paychecks to pay for food, medicine, and housing. They do not have the liquid assets available to meet the 20% down payment requirement nor are they able to pay off the balance over the next 24 months—let alone the 12 months that Premiere requires.

Currently, the Internal Revenue Service will generally accept a payment arrangement lasting up to 72 months from any individual taxpayer on any outstanding debt without a down payment requirement. However, most taxpayers will attempt to pay off their debts faster to avoid interest charges. This arrangement promotes payment of outstanding tax debts and greater efficiency for the Service. We propose the Department's Standard Repayment Plan follow this model.

In addition, the Internal Revenue Service and other states allow for Partial Repayment Plans. When an impoverished taxpayer demonstrates a very limited ability to pay, the revenue agency will accept a reduced payment to obtain some revenue from the taxpayer. This arrangement not only provides payment on a debt which might otherwise not be collected, but provides the taxpayer piece of mind knowing their wages and bank accounts will not be levied. The partial repayment plan also promotes filing compliance in the future by maintaining an ongoing relationship with the taxpayer as a requirement to maintain their payment arrangement.

We also propose the establishment of a long-term financial hardship status. Currently, the Department requires substantial documentation to prove a taxpayer qualifies for financial hardship and re-establishment of financial hardship status every three to twelve months. The clients we serve are often on long-term disability or social security retirement benefits. Their financial hardship is unlikely to ever change. In addition, many of our taxpayers are unable to come up with the documentation required to prove financial hardship, which presently includes two months' worth of documentation of all expenses. Missing one document results in automatic rejection of the claim.

In an effort to promote efficiency for the Department, we propose a simplified process of establishing financial hardship for all taxpayers, such as a statewide standard for allowable expenses. This will allow a quicker and more efficient process in determining whether someone qualifies for financial hardship status while making the determination much easier for the Department. Furthermore, once a taxpayer's financial hardship is approved, the requirement of re-application for review should involve

a much greater timeframe than the current standard, particularly where the taxpayer's age, medical condition, or other personal circumstances indicate little likelihood of an improved ability to pay. Review of these taxpayers' financial hardship should only occur when the Department receives some evidence, such as a W-2 or 1099 form, which shows that the taxpayer's income has increased substantially. This will benefit the Department by reallocating resources to the collection of debts from taxpayers who have the ability to pay.

2. Creation of an Effective Payment Tracking System

Currently, there is no comprehensive way to determine what payments have been received or for what tax years payments have been made on a taxpayer's account. Without this system, taxpayer and practitioners efforts at collections compliance are often frustrated. The Internal Revenue Service provides Account Transcripts, upon request via facsimile or through its e-services portal, that easily allows practitioners to review any payments made, how those payments were made, and the date those payments were applied on each tax year. We propose that the Department make this feature a requirement, from its vendors, during the open bid process of the modernization of the Department's information technology systems.

3. A Review of the Department's Enforcement Procedures Regarding the Best Information Available Returns, and Review of the AR-80 Notice

Often during the creation of Best Information Available returns by the Department, taxpayers are not given credit for W-2 withholdings for that year. This causes taxpayers to have large liabilities that they truly do not owe. We understand the need for the Department to create these returns and that the creation of these returns is usually the result of a failure to file a required tax return by the taxpayer. In the clients' story mentioned above, this failure is exactly what occurred and the client was subjected to Premiere's aggressive collection actions on taxes they never owed. The Department should not be expending its limited resources to collect tax which has already been paid and will need to be returned when the taxpayer demonstrates it has made payment. We propose that a Best Information Available return must reflect all payments made by the taxpayer.

Relatedly, taxpayers who are long-term non-filers often cannot obtain copies of their W-2 forms from their former employers. As practitioners, we therefore obtain Wage and Income transcripts from the IRS to prepare these unfiled returns, in order to bring these taxpayers to both filing and collections compliance. However, these transcripts do not contain state withholding data. The Department is largely unwilling to provide W-2 withholding data to the taxpayers or practitioners. We are therefore unable to complete an accurate Indiana tax return; we may further have an ethical obligation to advise our client not to sign a tax return under penalties of perjury where we reasonably know that that return contains inaccuracies. If the taxpayer nevertheless signs the return—or if the Department creates a BIA return based on a filed federal return—the Department often assesses tax without crediting the taxpayer with their W-2 withholding, even where the Department, as explained above, possesses that information. We propose that the Department work with practitioners to identify a way for taxpayers to obtain their W-2 withholding information from the Department.

Lastly, the language of AR-80 notice prevents low income taxpayers from ever taking advantage of the administrative appeals process offered at the end of a Department audit. Many taxpayers have remarked to us that they did not know that they had the opportunity to appeal and only learn of the

appeals process after visiting one of our offices. Quite often, the timeframe for an appeal has since expired. This misunderstanding lies in the language of the AR-80 notice that proposes assessments after an audit. The AR-80 notice lists no information on how to begin the administrative appeals process. The only language indicating the availability of a protest is buried in a paragraph that reads as follows:

IMMEDIATE ACTION REQUIRED: A review of your Indiana Individual Income tax for the tax period December 31, XXXX shows you may owe \$XXXX.XX, including penalty and interest. **YOU MUST TAKE ACTION IMMEDIATELY TO RESOLVE THIS TAX DEBT.** You must pay the amount owed no later than [Date], or you may protest this tax assessment within 60 days (by the due date listed here and below). If you fail to do either, this tax debt will continue to accrue interest and could ultimately convert into a tax warrant for collection action.

To make a payment arrangement online or pay your tax bill in full, please visit: www.intaxpay.in.gov today. Or you may call our office at (317)234-3792. Thank you for your immediate attention to this matter. ***SEE REVERSE SIDE FOR IMPORTANT DETAILS AND MAILING ADDRESSES.***

Neither the mailing address for filing a protest nor the number to call for protests is contained in the notice. Additionally, we have discovered that many taxpayers believed the AR-80 is actually a bill that reflects a tax has been assessed and therefore currently due. Language within the AR-80 notice makes multiple references to “tax due” and “tax debt”. Therefore, this belief is not unreasonable.

Furthermore, the AR-80 notice is deficient in that the notice’s language presumes that a tax debt already exists. This is incorrect. Under Indiana law, a tax debt cannot exist until the expiration of time for filing a protest. This in effect causes taxpayers to lose their appeal rights because they do not realize they possess them.

We propose that the AR-80 notice be redrafted to include information on how and where to file a protest. The Department’s Legal Division has created a very useful Protest Guide, along with a cover sheet on which to submit a written protest. These are incredibly helpful initiatives for low income and *pro se* taxpayers. Yet, without notice of the *right* to protest the tax debt in the first instance, such laudable efforts may go unused. Ideally, the protest cover sheet and a reference to the Protest Guide would be included with the AR-80 notice.

4. Creation of a Collection Appeals Procedure for Taxpayers Whose Accounts are Placed with Premiere Credit

Presently there is no avenue for a taxpayer whose account is placed with Premiere Credit to have any determination made by Premiere reviewed by a Department employee. This is particularly problematic where the taxpayer has missed the deadline to protest an erroneous assessment and is experiencing hardship connected with collection of an overstated tax liability.

We propose that the Department create an appeals process similar to the IRS's Collection Appeals Program (CAP) that would offer the taxpayer a prompt opportunity to discuss the situation with a Department representative who has the authority to override decisions made by Premiere.

CONCLUSION

The changes we propose will not only promote efficiency within the Department, but will also allow it to use its limited resources to help a greater number of low income taxpayers in the future. We are available to meet with your office to discuss these proposals or provide additional information at your convenience. Thank you from Indiana Legal Services LITC, Notre Dame Tax Clinic, and Neighborhood Christian Legal Clinic LITC for your time and consideration.

Very Truly Yours,

Jamie Andree
Managing Attorney – Bloomington Office
Indiana Legal Services, Inc.

Patrick W. Thomas
Professor of the Practice
Notre Dame Tax Clinic

Frank DiPietro
Director – Low Income Taxpayer Clinic
Indiana Legal Services, Inc.

Dee Dee Gowan
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