



Tennessee Department of Revenue

Informal Conference Requests

Please keep the following information in mind before you contact the Department of Revenue to schedule an informal conference:

- You are not required to request an informal conference. An informal conference is not a prerequisite to challenging your assessment in court.
- Interest continues to run on proposed assessments even after an informal conference has been requested and scheduled. Therefore, you should consider making payments against your tax liability - particularly against any uncontested portions of the assessment – before an informal conference is held. If you make a partial payment, you should submit a letter with the payment indicating how the payment should be applied.
- If a conference is timely requested, the Department will not undertake any levy actions until the conference process is completed. However, even if you request a conference, the Department may still file a state tax lien against you.
- If a proposed assessment is determined to be correct, state law prohibits the Department from waiving interest.
- The Department may waive penalties in certain circumstances. However, if you were required to register with the Department (for example, to obtain a sales and use tax registration or a business tax registration), and failed to do so, state law prohibits the Department from waiving your penalty.
- If you have been denied a penalty waiver by the Department's Penalty Waiver Unit, you cannot schedule a conference to review that denial.
- If your proposed assessment is the result of an audit, you should also bring any objections or additional documentation to the attention of the auditor and his/her supervisor even if you have already requested an informal conference. It is beneficial to present all available information to the auditor as soon as possible so full consideration can be given to the additional information.
- If you are able to resolve your issues with the Audit Division and no longer need a conference, you should notify the Hearing Office in writing that your conference request is withdrawn.

A taxpayer must make a conference request in writing within 30 days from the date of the Notice of Proposed Assessment. Please complete and submit a Request for Informal Conference to Review Proposed Assessment or Refund Denial form, along with a copy of your Notice of Proposed Assessment, with your written conference request. Submit your written requests to:

Administrative Hearing Office
Tennessee Department of Revenue
500 Deaderick Street, Suite 11.45
Nashville, TN 37242
DORConference.Request@tn.gov