



## ADMINISTRATIVE RULES OF MONTANA



### 42.2.1002 PURPOSE

- (1) Section 15-1-223, MCA, creates within the Department of Revenue, the Office of Taxpayer Assistance (OTA). The OTA has five major purposes which are to:
  - (a) assist taxpayers with problems and provide easily understandable tax information related to:
    - (i) instructions and forms;
    - (ii) audits and corrections;
    - (iii) collections; and
    - (iv) appeal procedures.
  - (b) monitor compliance with the Taxpayer Bill of Rights, as required in 15-1-222, MCA;
  - (c) receive and evaluate complaints of improper or abusive behavior by employees and make recommendations to the director regarding appropriate actions to be taken;
  - (d) monitor and report any abuses in collection activities and make recommendations to the director of appropriate actions to be taken; and
  - (e) perform other functions that will assist taxpayers with their compliance of the Montana's tax laws.

**Authorizing statute(s):** 15-1-201, MCA

**Implementing statute(s):** 15-1-222, 15-1-223, MCA

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**History:** NEW, 2010 MAR p. 2759, Eff. 11/27/10.