



ADMINISTRATIVE RULES OF MONTANA



42.2.1003 PROCEDURE

- (1) The OTA is independent of the department's divisions and reports directly to the director.
- (2) The OTA intercedes on a priority basis on behalf of taxpayers when the department's normal procedures and communications with taxpayers break down, especially concerning citizen rights guaranteed by the Taxpayer Bill of Rights.
- (3) The department seeks to resolve all questions and problems at the lowest possible level, especially through the regular activities of staff working directly with citizens. Whether staff is responsible for processing returns, conducting audits, appraising property, maintaining records, collecting taxes, or other work, all staff is expected to meet the needs of the public in a respectful manner consistent with relevant laws, rules, and procedures. When staff members are unable to answer questions or resolve problems, those matters are typically referred to division supervisors or specialists. In the limited cases where staff or supervisors cannot solve problems, the matter may be referred by the director to the OTA for handling.
- (4) Referrals to the OTA are generally instances where the taxpayer has first tried unsuccessfully to resolve the problem through the department's normal channels. Referrals come from the director's office, legislators, and other agencies, especially the Governor's Citizen Advocate Office, but normally go first through the director. The OTA also receives direct calls and referrals through the department's call center.
- (5) The OTA works with the taxpayer until the problem is resolved and often convenes division and bureau experts to assist with additional reviews. The OTA compiles data on the number and type of taxpayer problems and complaints received and evaluates the actions taken to resolve these problems or complaints.
- (6) The OTA works with the director's office, divisions, bureaus, and units to provide easily understandable information for taxpayers on taxes, audits, corrections, collections, and appeal procedures. It advocates for clarity and usefulness in all forms of communication, especially for clearer and simpler letters, forms, reports, and web site content.
- (7) The OTA relies on the department's divisions, especially the Citizen Services and Resource Management Division and its call center, to answer taxpayer questions regarding:
 - (a) preparing and filing returns and reports;
 - (b) Montana statutes administered by the department;
 - (c) understanding correspondence and assessments;
 - (d) locating documents and payments;

- (e) compiling data on problems received; and
 - (f) conducting taxpayer surveys to obtain evaluations of the quality of service provided by the department.
- (8) The OTA receives, evaluates, and responds to complaints from taxpayers related to improper or abusive behavior by employees of the department within 60 days unless the period is mutually extended. The major points in a complaint must be made in writing and taxpayer conferences on these issues are informal and confidential. The complaints are recorded, unless requested otherwise , and a copy is provided to the taxpayer. The OTA reports its recommendations to the director and the taxpayer.
 - (9) The OTA monitors the department's collection activities, immediately addresses any abuses, and recommends to the director whether a collection activity should be stopped if the taxpayer has not had an adequate opportunity to discuss alternative means of making payments.
 - (10) The functions of the OTA are distinguished from the Office of Dispute Resolution (ODR), which is an adjudicatory office considering and resolving issues of fact and law for matters under the department's jurisdiction and finalizes the department's decisions on contested matters. In instances where a problem or complaint cannot be resolved through the OTA, this office provides guidance to the taxpayer concerning further proceedings before the ODR. Taxpayers are directed to the ODR rules and procedures found in ARM 42.2.613 through 42.2.621.

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

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

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