
CHAPTER 12

TAX ASSESSMENT APPEAL PROCEDURES

A. Tax Assessment

If a Notice and Demand letter is sent requesting that an IFTA Tax Return be filed and tax paid, and the licensee does not respond within thirty (30) days, a motor carrier tax will be assessed based on the best information available to the Comptroller, and a Notice of Assessment of the tax due, including interest and penalties, will be sent to the licensee.

B. Application for Revision or Refund

- 1) The licensee has thirty (30) days from the date of the Notice of Assessment to submit an application for revision of the assessment to:

Hearing and Appeals
Compliance Division,
301 W PRESTON ST ROOM 315
BALTIMORE MD 21201

or, if the assessment is paid, submit a claim for refund. If the licensee fails to submit an application for revision or claim for refund within thirty (30) days, the tax assessment becomes final and not subject to appeal.

- 2) If a licensee submits an application for revision or claim for refund within thirty (30) days, the Hearing and Appeals Office of the Comptroller shall schedule a hearing. If a licensee fails to attend a scheduled hearing, the assessment or denial of the application for refund is final and non-appealable. Interest and penalties may be waived for reasonable cause.

C. Correction of Erroneous Assessment

A licensee who fails to file a timely application for revision or refund, may request a correction of an erroneous assessment. Written documentation must be submitted to the hearing officer who will determine whether or not an order correcting an assessment is necessary. The Comptroller's decision whether or not to issue an order is final and not subject to appeal.

D. Appeal to Maryland Tax Court

Within thirty (30) days from the date of the notice of final determination, a licensee may appeal to the Maryland Tax Court for a de novo review of the Comptroller's final assessment of tax, interest, or penalty.