Tax Appeals Process

Tax Assessment or Denial of Claim of Refund

→ Taxpayer has 60 Days To Appeal and Request an Informal Conference

→ Case is Assigned To A Problems Resolution Officer

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Informal Process Begins: Status Conference

→ Matter Is Resolved or It Continues Until It Is Clear That No Resolution Can Be Reached

→ Final Written Determination

- adjusted liability
- settlement
- assessment or denial upheld

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If An Adjusted Liability or Settlement = Pay

→ If An Assessment or Denial Upheld = Taxpayer May Appeal Within 30 Days

→ Appeals Go To The Board of Tax Appeals

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Board of Tax Appeals Issues A Decision

→ Taxpayer May Appeal To Either The District Court or The Court of Appeals

State of Kansas
Department of Revenue