



Filing a Protest with the Audit Protest Bureau

If you disagree with a notice of proposed tax due, you may file a written protest with the Audit Protest Bureau (APB). A protest of a notice of proposed tax due must be received within 30 days from the date on the notice or must bear a United States postmark that is within 30 days of the date on the notice of the proposed tax due. The Audit Protest Bureau will work with you to resolve any outstanding issues, but it cannot disregard Louisiana tax laws in order to resolve a dispute. There are three alternatives to submit your protest. You are strongly encouraged to utilize the Online Audit Protest application found on the Louisiana Department of Revenue's website at www.revenue.louisiana.gov. In the alternative, you may complete the **Protest Petition Form (R-21001)** and submit it via email to ldraudit.protest@la.gov, or by the U.S. mail to:

Louisiana Department of Revenue
Audit Protest Bureau
Post Office Box 1071
Baton Rouge, Louisiana 70821-1071

Additional Information:

- Include a copy of the Notice of Proposed Tax Due with your protest.
- Include any documents you believe will help resolve your protest.
- Interest will continue to accrue on the outstanding tax balance while the Audit Protest Bureau is considering your protest.
- Use the **Power of Attorney and Declaration of Representative Form (R-7006)** to authorize one or more individuals to represent you before the APB. This authorization allows your representative to receive and inspect confidential tax information, to execute agreements to suspend prescription, consents, or to advocate your position before the APB.
- Where applicable, taxpayers must submit executed Agreements to Suspend Prescription to the FAS Division prior to November 1st to have their protest considered by APB.

The protest should clearly state all of the following:

- Taxpayer's name and address;
- Spouse's name and address (if joint liability);
- Representative's name, phone number, fax number and email address;
- Taxpayer's Louisiana Department of Revenue Account Number;
- Tax Type;
- Taxable period or periods;
- A statement that you are protesting the notice of proposed tax due; and
- A brief and concise factual statement for each disputed issue that supports your position and a statement of the law or authority on which you rely.

When the Audit Protest Bureau receives your protest, you will be sent a notice acknowledging receipt. Your protest will be assigned to a protest officer. The protest officer will contact you (or your designated representative) with further instructions regarding your protest.

If you have questions about filing a protest or the protest process, call (225) 219-1641, Monday through Friday between 8:00 a.m. and 4:30 p.m.