

Frequently Asked Questions about appeals from Department of Revenue decisions

- **Do I need to hire an attorney to represent me?**

No. You may hire an attorney if you choose to. You can also represent yourself or you can be represented, at your own expense, by another person you choose.

- **The Board has ordered a Scheduling Conference in my case:**
 - **What happens at that conference?**

The Board will ask the parties about the witnesses and evidence they intend to present at the hearing. We'll also set dates for the hearing and the prehearing conference, so have your calendar handy.
 - **Do I need to attend the scheduling conference in person?**

No. If you want to attend by telephone, notify the Board, **in writing**, at least two days before the scheduling conference, then call 307-777-7325 at the time set for the conference.

- **The Board has ordered me to file a Preliminary Statement:**
 - **What information goes into my preliminary statement?**

Your preliminary statement should include:

 1. A brief summary of your claims (how the Department of Revenue got it wrong);
 2. Important facts that you and the Department agree on;
 3. Important facts that you and the Department don't agree on;
 4. Legal issues that you and the Department don't agree on;
 5. The names and addresses of your witnesses, and a brief statement of the testimony you expect them to offer;
 6. A list of the exhibits you want the Board to consider;
 7. The dollar amount at issue, including taxes, penalties, and interest;
 8. A request to convert your appeal to an expedited case, if that is what you want.
 9. Your opinion of how likely it is you and the Department will settle the dispute before a hearing; and
 10. Your estimate of how long the hearing will last.
 - **Is there a required format for my preliminary statement?**

No. The Board doesn't require a particular format as long as your preliminary statement includes all the required information.
 - **Who do I send my preliminary statement to?**

Send it to the Board, and to the attorney representing the Department of Revenue:

Senior Assistant Attorney General Karl Anderson
Wyoming Attorney General's Office
109 State Capitol
Cheyenne, WY 82002

- **The Board's Hearing Order mentions "Discovery." What is that?**

Discovery is the process of requesting information from the other party about the facts of the case. The most useful form of discovery is probably depositions, or written questions submitted to the other party. In most of the Board's cases, the parties don't use discovery.

- **The Board has scheduled a Prehearing Conference in my case:**

- **What happens at the prehearing conference?**

At (or before) the prehearing conference, you must provide the Board with five copies of the exhibits you intend to offer at the hearing. If you object to any of the other party's exhibits, you will need to tell the Board why you object. The prehearing conference is also a chance for you to ask questions about procedure and how the hearing will operate.

- **Do I need to attend the prehearing conference in person?**

No. If you want to attend by telephone, notify the Board, **in writing**, at least two days before the prehearing conference, then call 307-777-7325 at the time set for the conference.

- **The Board has scheduled a Hearing in my appeal:**

- **What happens at the hearing?**

At the hearing, both parties will take turns presenting their testimony and other evidence: the taxpayer first, and then the Department of Revenue.

- **What evidence should I bring to the hearing?**

The Board can't tell you what evidence to present, but you should bring documents and witnesses that will support your claim. The Board won't consider evidence that isn't presented at the hearing. ○ **Do I need to attend the hearing in person?**

Attendance in person is preferred, but the Board can allow participation by telephone or other electronic means if it is requested in advance.

- **How soon will I get a decision?**

The Board will issue a decision in your case as quickly as it can, but bear in mind that there are other cases ahead of yours and that the Board must take the time needed to produce a fair decision that accounts for the law and the facts of your case.

- **Where can I find the Board's rules that govern appeals from Department of Revenue decisions?**

Chapter 2 of the Board's rules governs appeals from the Department of Revenue. You can find that chapter on the Board's website at:

http://taxappeals.state.wy.us/board_rules.html. You can also request a paper copy of the rules by calling 307-777-6989.