

PUBLICATION

Spotlight on Tennessee: Summaries Released of Select Informal Conference Decisions

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On April 5, 2023, the Tennessee Department of Revenue (Department) posted to its website certain selected informal conference summaries. As noted in this posting, the Department chose several topics of interest for this release, with each topic including several summaries of related conference decisions rendered by the Department's Administrative Hearing Office (Hearing Office) during the state's fiscal year ending June 30, 2022. Similar summaries were last posted by the Department for the fiscal year ending June 30, 2019.

This recent posting by the Department can provide taxpayers with some insights as to how the Hearing Office will address various issues arising under certain topic areas. The topic areas in this recent release include personal liability for taxes; successor liability; lack of records; consumer use tax; sales and use tax; business tax; franchise and excise taxes; and miscellaneous other taxes. Those informal conference summaries can be found [here](#).

By way of brief background, a taxpayer receiving a Notice of Proposed Assessment (Notice) has 30 days within which to request an informal conference within the Department's Hearing Office. Timely requesting such an informal conference is not the sole approach for disputing such a Notice since the taxpayer, for example, has the right to forego the Hearing Office and contest the Notice by the timely filing of a complaint directly in the appropriate court. Nevertheless, requesting an informal conference can provide certain benefits to the taxpayer such as reduced costs for disputing the Notice and perhaps the possibility of resolving the matter with the Department's Audit Division in the informal conference setting.

The Department is authorized by Tenn. Code Ann. § 67-1-1438(h) to publish guidance to taxpayers and practitioners resulting from these conference decisions. However, nothing in that Section authorizes the disclosure of return or tax information; and, further, a conference decision is not to be referenced or cited as precedence in any instance or as guidance unless such guidance has been published or publicized consistent with that Section. In that regard, Section 67-1-108 defines "published guidance" as meaning tax manuals, important notices, statements presented in a question-and-answer format, or other substantive statements from the Department regarding the taxability of a privilege that is published on the Department's website.

While these informal conference summaries can offer some insights on particular issues, each taxpayer's situation must be considered on its own facts and circumstances. Baker Donelson stands ready to assist businesses in understanding and complying with Tennessee tax laws. If you have questions regarding your particular Tennessee tax circumstances, please contact [Carl E. Hartley](#) (Chattanooga), [William H.D. Fones Jr.](#) (Memphis), [Steven K. Wood](#) (Nashville), or any member of the Firm's [Tax Group](#).