

WAC 308-77-102 Appeals. (1) **What are the appeal procedures?** Any person having been issued a notice of assessment for taxes, penalties, or interest may contest the notice by petitioning the department for ~~((an informal hearing in lieu))~~ a department review instead of proceeding directly to a formal hearing. This written petition must be received by the department within ~~((thirty))~~ 30 days of the mailing date of the notice of assessment and list the specific reasons for reassessment. Include the amount of tax, interest, or penalties believed to be due.

(2) **What happens after the department receives the petition for ~~((an informal hearing))~~ a department review?** Upon receipt of a petition for ~~((an informal hearing))~~ a department review, the department will establish the time and place for the ~~((hearing))~~ review and notify you by mail or email at least ~~((ten))~~ 10 days prior to the scheduled date. If ~~((you are))~~ the petitioner is unable to attend the ~~((hearing))~~ review on the date or time scheduled, ~~((you))~~ they may request that the department reschedule the ~~((hearing))~~ review.

(3) **What happens if I fail to appear for my ~~((informal hearing))~~ department review without prior notification?** Failure to appear may result in the loss of your ~~((informal administrative))~~ department review appeal rights.

(4) **What happens following my ~~((informal hearing))~~ department review?** The department will make a determination in accordance with the Revised Code of Washington, administrative rules, and policies established by the department.

(5) **What if I do not agree with the department's ~~((informal hearing))~~ review determination?** ~~((You may,))~~ Within ~~((thirty))~~ 30 days after the date of the mailing of the determination, appeal in writing and request a formal hearing by an administrative law judge. The appeal must indicate the portions of the determination you feel are in error and list the reasons for believing the decision should be amended. ~~((The department will establish a time and place for a formal hearing and give you at least ten days' notice.))~~

(6) **When does my reassessment become final?** The department's decision ~~((of the department upon a petition))~~ for reassessment ~~((shall))~~ becomes final, due and payable ~~((thirty))~~ 30 days after service ~~((upon you unless you appeal))~~ unless further appealed.