



Annual Report: FY2015

Administrative Hearing Office

The Administrative Hearing Office's Mission and Role

The Tennessee Department of Revenue offers the Administrative Hearing Office as a forum where taxpayers can work with informal conference personnel to resolve disputes about tax assessments and tax refund claim denials. Hearing Office personnel are required to exercise independent judgment and to render decisions on individual issues based on the facts and the law.

The Hearing Office's mission is to resolve disputes on behalf of the Commissioner of Revenue in an informal, expeditious, consistent, and cost effective manner. The Hearing Office may also make determinations about the correct amount of tax due. To that end, the Hearing Office conducts informal conferences with taxpayers to discuss their legal positions, ask questions, request additional information or documentation, and make a determination as to how the dispute should be resolved.

Sometimes, the answer to how a tax dispute should be resolved is not always clear. In these situations, the Hearing Office is authorized to recommend compromises to the Commissioner of Revenue. The Commissioner may consider compromising a tax liability for less than the full amount owed if it is in the best interests of the state to do so.

The Informal Conference Process: Overview

Information and frequently asked questions about the informal conference process are also available on the Department's website at <https://www.tn.gov/revenue/tax-resources/compliance-information/request-an-informal-conference.html>.

An informal conference is available to any taxpayer that has received a proposed assessment of tax who timely requests a conference. A conference request is timely if it is sent to the Hearing Office within 30 days from the date of the notice of proposed assessment.¹ Additionally, Hearing Office personnel, as the Commissioner's designees, may in their discretion grant an untimely conference request or a request to review a refund claim denial.

A taxpayer is not required to request an informal conference to challenge a proposed tax assessment, but the conference process is an inexpensive way to resolve a tax dispute without going to court. The Department does not charge taxpayers to have a conference, and a taxpayer may participate in a conference without representation.

The process begins with the taxpayer submitting a written request for an informal conference to the Hearing Office. Taxpayers requesting a conference should complete the conference request form

¹ Tenn. Code Ann. § 67-1-1438(b) (Supp. 2015).

available on the Department's website.² The written request can be submitted electronically on the Department's website or sent to the Administrative Hearing Office by mail, email, or fax.³ The taxpayer should include a copy of the notice of proposed assessment and a power of attorney form (if applicable). The taxpayer should also provide a statement outlining the issues to be discussed during the conference and an explanation of why the taxpayer believes that the proposed assessment is incorrect.

The Hearing Office will contact the taxpayer or taxpayer's representative within 10 days after receiving the timely conference request to schedule the conference. Conferences are held either by telephone or in person in the Department's Nashville office, at the preference of the taxpayer.

While waiting for the conference to be held, taxpayers are encouraged to work with the division that issued the proposed assessment. For example, a taxpayer might locate additional documents that were unavailable during an audit. The taxpayer does not need to wait until the conference to provide the documentation to the Department; instead, the taxpayer can contact the auditor directly to discuss whether the assessment should be adjusted based on the additional documents. The Department and taxpayers are often able to resolve an issue this way without going to conference.

After the informal conference is held, the hearing officer reviews all documentation provided, conducts any necessary legal research and issues a written conference decision to the taxpayer.

Information about the taxpayer's rights and the procedure for challenging an assessment after it becomes final is available on the Department's website at:

<https://www.tn.gov/content/dam/tn/revenue/documents/pubs/billofrights.pdf>.

Informal Conferences: Fiscal Year 2015

The Hearing Office handles a large number of requests for informal conferences each year.⁴ The option of requesting an informal conference has increased in popularity over the past five years, as shown in the chart below.

During fiscal year 2015, taxpayers submitted 613 requests for informal conferences. The actual number of assessments involved is higher, because some taxpayers combine more than one assessment into a single conference request. For example, a taxpayer might have received one assessment for business tax and a separate assessment for sales and use tax. Taxpayers are welcome to combine assessments into one request at their convenience.

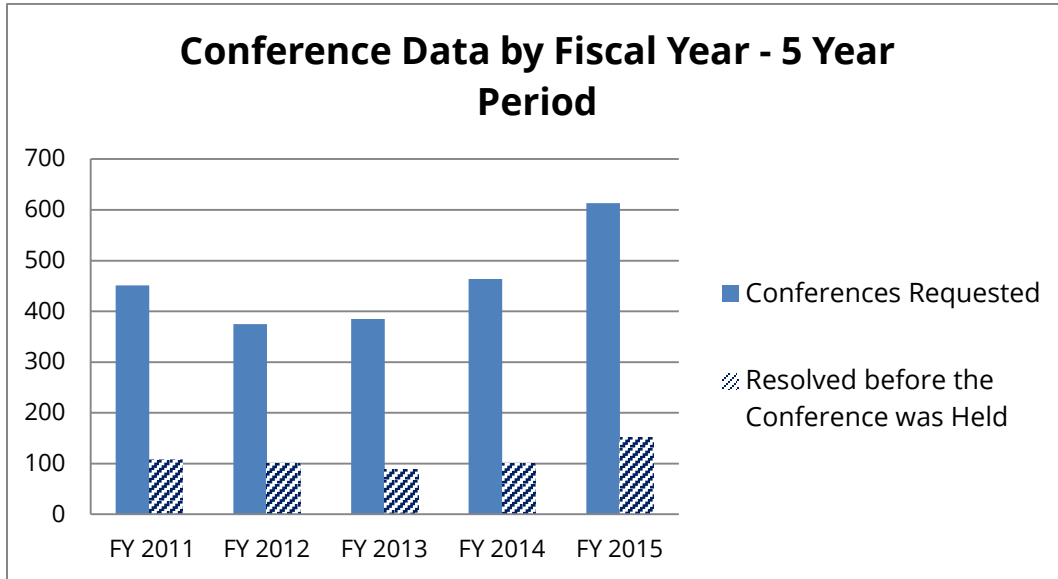
As mentioned previously, taxpayers are also encouraged to continue working with the division that issued the proposed assessment during the time leading up to the scheduled conference.

² The form is called "Request for Informal Conference to Review Proposed Assessment or Refund Denial" and is available on the department's website.

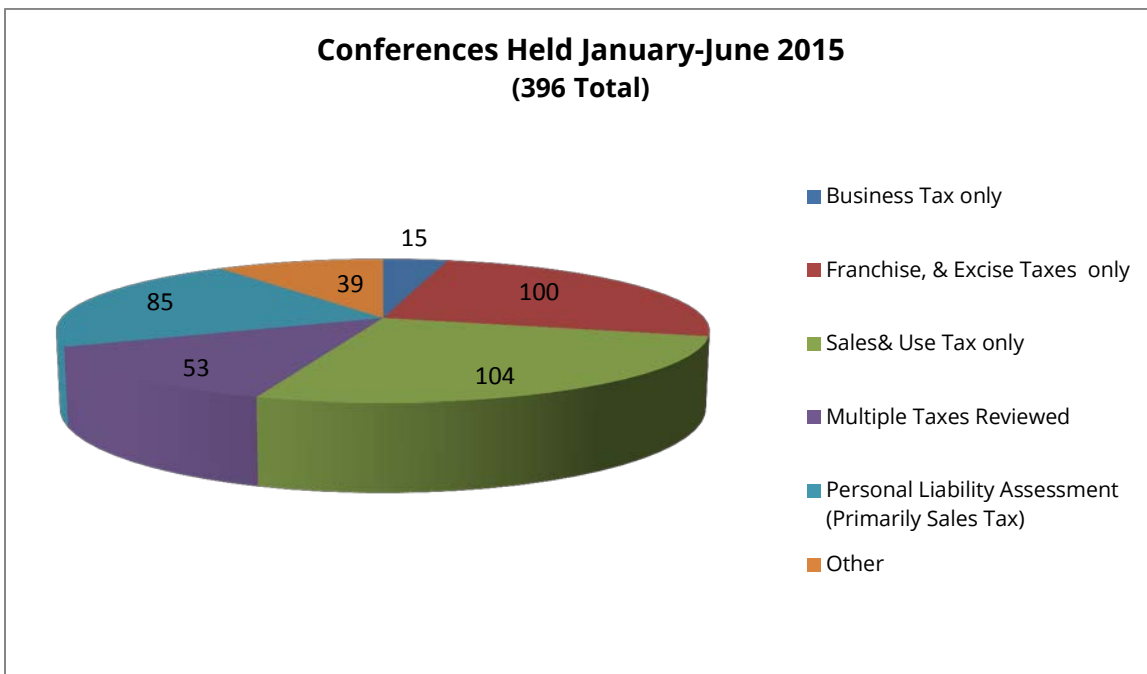
³ Mail: Tennessee Department of Revenue, Administrative Hearing Office, Andrew Jackson Bldg., 11th Floor, 500 Deaderick St., Nashville, TN 37242; Email: DORConference.Request@tn.gov; Fax: 615-741-6463.

⁴ Conference statistics are kept by fiscal year. A fiscal year starts on July 1st of one year and ends on June 30th of the following year.

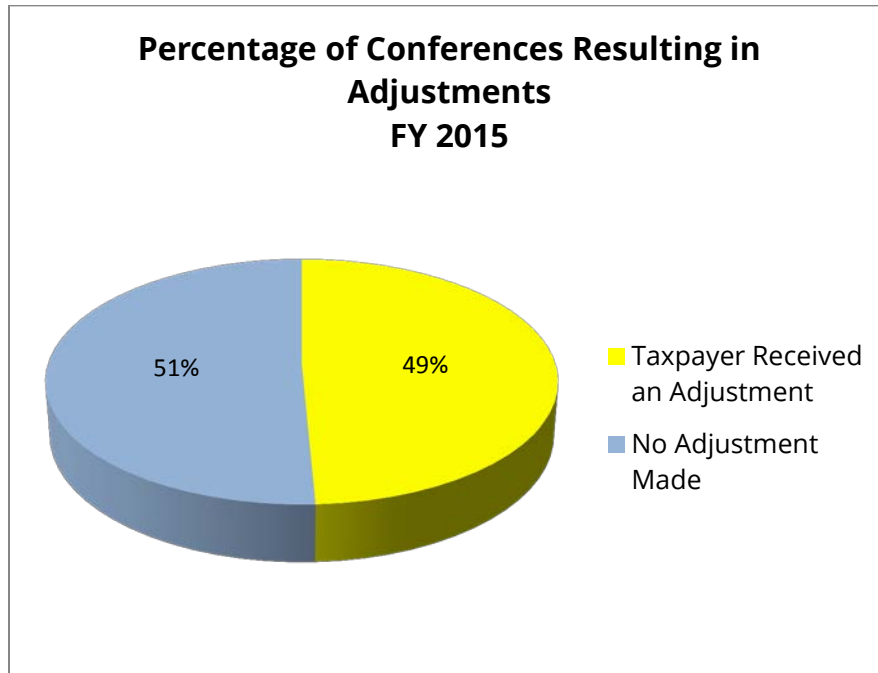
Significantly, taxpayers who made timely requests for conferences during Fiscal Year 2015 were able to resolve their disputes more than 25% of the time before the informal conference was held.



In addition to serving an increasing number of customers each year, the hearing officers hold conferences on a wide variety of topics. The most common issues involve sales and use tax, business tax, liquor-by-the-drink tax, and the franchise and excise taxes. The Department's hearing officers are licensed attorneys, each with several years of experience working with Tennessee tax laws.



The Department's hearing officers have the authority to make adjustments to a proposed assessment when doing so is legally correct. During fiscal year 2015, a full 49% of taxpayers having an informal conference received a partial or full adjustment to their assessments. This number does not include the taxpayers who resolved their disputes before the conference was held.



In many cases, an adjustment is the result of the taxpayer providing additional information or documentation that was not made available during an audit. In other instances, the proposed assessment was based on a tax statute that can be interpreted different ways, and the hearing officer determined that an adjustment was appropriate after applying the law to the taxpayer's facts.

Conferences Held in Fiscal Year 2015: Topics of Interest

As a service to the public, the Department has selected several topics of interest to taxpayers, which are summarized below with overviews of related conference decisions.

Please be aware that Tennessee has laws that protect the identity and information of individual taxpayers. The Department is required by law to maintain a taxpayer's information as confidential, unless the taxpayer gives the Department permission to disclose information. The unauthorized disclosure of taxpayer information is in fact a criminal offense.

Because the Department takes taxpayer confidentiality very seriously, the following summaries of conference decisions do not contain any details that could lead to an individual taxpayer being identified.

Please also be aware that the summaries are of actual cases and the applicable law might have changed since the time the conference decision was issued. Taxpayers should consult with a tax professional before relying on any information contained in the following summaries.

Personal Liability for Taxes (Tenn. Code Ann. § 67-1-1443)

One reason for operating a business in the form of a corporate or other limited liability entity is to avoid personal liability for the business' liabilities. This protection from liability is not complete, however, because "trust fund taxes" collected on behalf of the government are an exception to the protections provided by corporate or other limited liability structures. Individuals who are required to collect and remit tax collected from customers may be personally liable for any sales tax collected but not remitted (plus associated penalties and interest),⁵ if those individuals had the authority to determine which creditors would be paid and voluntarily chose not to remit the collected taxes to the Department. When a business has an unpaid sales tax liability, the Department's Tax Enforcement Division will first attempt to collect the tax from the business, but if that effort is unsuccessful, it will attempt to identify officers or employees responsible for collecting sales tax and issue proposed assessments to those people individually. In addition to holding conferences about a business' underlying tax liability, the hearing office hears challenges to proposed personal tax assessments.

Examples:

The Hearing Office abated a proposed personal liability assessment against one of the owners of a restaurant because the taxpayer provided documentation showing that owner was a passive investor and had no involvement in the business's day-to-day operations.

The Hearing Office upheld a proposed personal liability assessment against the owner of a convenience store because the owner was the corporation's only officer and was responsible for operating the business, collecting taxes from customers, and providing tax filing information to the accountant who prepared the business's sales/use tax returns. When that individual chose not to remit all taxes that had been collected from customers, he made himself personally liable.

The Hearing Office abated a portion of a proposed personal liability assessment where the individual provided a management agreement showing that he had ceased having active involvement in the business after a certain date. He was held personally responsible only for the period when he was actively participating in the business.

The Hearing Office abated a proposed assessment against an individual who was listed in the Secretary of State's records as an officer of a corporation that operated a convenience store. The person who owned and operated the store, and who signed the corporation's annual reports, provided an affidavit stating that the individual who received the proposed assessment had no involvement in running the store.

⁵ Tenn. Code Ann. § 67-1-1443 (2013).

Successor Liability

After purchasing a business, the buyer may find that in addition to acquiring the business, the buyer has also acquired outstanding tax liabilities of the business. Under Tennessee law, the buyer of the business is considered the seller's "successor, successors, or assigns." The buyer is required to withhold from the purchase price of the business the amount of unpaid taxes, interest, and penalties, unless the seller has provided a certificate of clearance from the Department stating that no taxes, penalties or interest are due. Alternatively, the seller can provide the buyer with an affidavit stating that it has no past due tax liability; in order to be protected from liability by the seller's affidavit, the buyer must provide the affidavit to the Department. The Department has 15 days to notify the buyer if the affidavit is incorrect.

Examples:

The Hearing Office abated a proposed successor liability assessment against a landlord who evicted a tenant operating a retail store for nonpayment of rent, because the landlord had not purchased the business but had instead exercised his legal right to take back possession of the property upon the tenant's default. The landlord showed that he did not operate the business after he evicted the tenant.

The Hearing Office upheld a proposed successor liability assessment against a corporation that purchased a convenience store with an unpaid tax liability from an individual who had purchased the store from a limited liability company. The limited liability company was the business with the original tax liability. The assessment against the corporation was upheld because the law does not limit successor liability only to immediate successors.

The Hearing Office upheld a proposed successor liability assessment against a corporation that purchased a food mart from another corporation with an outstanding tax liability, but reduced the amount of the proposed assessment to the purchase price of the food mart, which was fair market value.

Intangible Expense Deductions

It is not uncommon for large companies with multiple affiliates to place the ownership of intellectual property into a related entity. The affiliates pay that entity royalties for the use of the intellectual property and deduct this expense on their Tennessee franchise and excise tax returns. During fiscal year 2015, taxpayers wishing to deduct intangible expense deductions were required to submit an application and supporting documentation to the Department for review.⁶ A number of taxpayers whose applications were denied had claimed the intangible expense deduction on their returns. In these instances, the disallowance of the deduction resulted in a proposed assessment.

⁶ Tenn. Code Ann. § 67-4-2006(b)(2)(N) (Supp. 2012).

Examples:

In four instances, the Hearing Office abated proposed assessments against corporations that had sold their intellectual property to a related entity at fair market value and then paid the related entity royalties. The related entity charged the corporations and unrelated third party licensees royalty payments for their use of the intellectual property. The related entity was using the royalty income to finance its own operations; it was not loaning that income back to the corporations. This important detail was not apparent from their applications. Additional information provided during the conferences allowed the Hearing Office to reach this conclusion.

The Hearing Office upheld a proposed assessment where the intellectual property holding company had one part-time employee, its expenses were significantly less than one percent of its royalty income, and it loaned the royalties back to the affiliate that paid the royalties. This allowed the Tennessee taxpayer to exclude both royalties paid and interest on the loaned royalties from its excise tax base. The Hearing Office agreed with the Department's determination that the principal purpose of this intangible expense transaction was tax avoidance because the result of structuring the transaction in this manner was to change business income that otherwise would have been subject to Tennessee excise tax into proceeds from loans that would be excluded from the tax base.

The Hearing Office abated a proposed assessment against a corporation where the affiliate receiving the royalties had developed the intellectual property and had used the royalty payments to both manage the intellectual property as well as develop additional intellectual property, a structure that benefitted both entities. The proposed assessment was based on the Department's review of the corporation's application. During the conference, the corporation provided additional information that allowed the Hearing Office to conclude that the corporation transferred its intellectual property to a related entity based on a valid business purpose; its principal purpose was not tax avoidance.

Lack of Records

Tennessee law requires dealers to keep adequate books and records of sales and purchases for three years from December 31 of the year in which the associated return was filed, so that the Department can verify returns and determine a dealer's tax liability.⁷ If an assessment was made and a taxpayer challenges the assessment, either to the Department or in court, the taxpayer must keep all records covered by the assessment until the matter is resolved.⁸ If a taxpayer fails to keep sufficient records, the Department may make an assessment using the best information available.⁹ When a taxpayer has not kept adequate records, auditors will examine available third-party information such as the taxpayer's purchases, bank deposits and federal tax returns. Auditors often must perform a purchase markup audit, which involves applying a percentage markup to the taxpayer's purchases, to calculate taxable sales. Unless a taxpayer can furnish documentation that was unavailable during the audit, the Hearing Office has no basis on which to make an adjustment.

⁷ Tenn. Code Ann. § 67-6-523(a, b) (2013) and Tenn. Code Ann. § 67-1-113 (2013).

⁸ TENN. COMP. R. & REGS. 1320-5-1-.80(2).

⁹ Tenn. Code Ann. § 67-1-113(b) (2013).

Examples:

Where a business providing taxable services had failed to register for sales and use taxes, did not charge its customers sales tax, and did not have records for the period under audit, the auditor used some of the business' work orders from more recent years outside the audit period to calculate the percentage of the business' taxable sales. The auditor then applied the percentage to the business' bank deposits and determined the amount of sales tax that was due. The Hearing Office upheld the proposed assessment because the method the auditor used was based on the best information available.

The Hearing Office upheld a proposed sales tax assessment against the operator of a convenience store that was based on a purchase markup audit because the method the auditor used was based on the best information available. The convenience store operator did not keep formal books or a general ledger and did not have accurate records for the auditor to use in conducting an audit. Therefore, the auditor reviewed the store's purchase records and marked up its purchases according to the *Convenience Store Markup Percentages*,¹⁰ a procedure commonly used in auditing when a taxpayer does not have sufficient records.

Hall Income Tax – Return of Capital

Although it does not tax income from wages, Tennessee imposes an income tax on stock dividends and bond interest.¹¹ Returns of capital, however, are not subject to tax.¹² Tennessee's definition of what constitutes a dividend is quite broad; it is the recurrent payment to stockholders that does not reduce stock holdings leaving owners in a position to enjoy future returns on the same stock and may come from any source. "Stock" can also include some partnership interests.

Through a federal matching program, the Department compares the federal tax returns of Tennessee residents to Hall income tax returns, and it may issue a proposed assessment for taxable distributions that were not reported to Tennessee.

Example:

In several conferences, the Hearing Office upheld proposed assessments where taxpayers claimed that distributions they received were non-taxable distributions of capital. Because the taxpayers had the same number of shares after a distribution that they owned before the distribution, the Hearing Office determined the distribution was a taxable dividend. When taxpayers argued that the distribution affected the basis of their shares, the Hearing Office explained that the change in basis was not relevant if the taxpayer did not sell or redeem shares, and the issuing entity did not liquidate.

¹⁰<http://www.nps.gov/commercialservices/docs/concessioner%20tools/2015%20Convenience%20Store%20Markup%20Percentages.pdf>

¹¹ Tenn. Code Ann. § 67-2-102 (2013).

¹² Tenn. Code Ann. § 67-2-104(e)(7) (2013).

Examples of other Hall income tax issues:

The Department issued a proposed assessment to two taxpayers based on income the taxpayers received from their investment in Canadian oil trusts. The taxpayers argued that the income received should not be taxable because the Canadian oil trusts operated identically to publicly traded real estate investment trusts ("REITs") and income from REITs is exempt from the Hall income tax if the REIT is publically traded.¹³ The Hearing Office upheld the proposed assessment, reasoning that despite the trusts' similarity to REITs, Canadian oil trusts do not obtain REIT status from the Internal Revenue Service, and thus, do not meet the definition a REIT under federal or state law. As a result, there was no basis for concluding the income the taxpayers received was exempt from the Hall income tax.

In two conferences, the Hearing Office found that dividends from a holding company that owns 100% of the stock of an insurance company did not fall within the exemption available to income from stock in a corporation licensed to do business in Tennessee as an insurance company¹⁴ because the holding company was neither (1) an insurance company; or (2) licensed to do business in Tennessee as an insurance company. As a result, the dividends the taxpayers received from their investments in the holding company were subject to Hall income tax, and the proposed assessments were upheld.

Sales Tax: Miscellaneous

The Hearing Office conducts conferences on a wide variety of sales and use tax issues. Below are examples of some topics the office addressed in conference in fiscal year 2015.

Examples:

The Hearing Office adjusted a proposed assessment of tax on store equipment that a retail chain purchased outside of Tennessee, temporarily stored in Tennessee and then ultimately shipped out-of-state. The adjustment was made because the retail chain did not take possession of the equipment for use and consumption in Tennessee, and the equipment did not come to rest for use in Tennessee.

The Hearing Office upheld a proposed assessment of tax issued to a car dealership where the owner pleaded guilty to sales tax evasion and theft. When a taxpayer has been prosecuted and found guilty of sales tax evasion, that taxpayer is required to pay restitution as part of the criminal case. The amount of restitution is the actual amount of tax the court finds the taxpayer stole. At the conclusion of the criminal case, the Department generally issues the taxpayer a proposed civil tax assessment for the remaining amount of tax due that was not included in the criminal matter, any applicable interest and a civil fraud penalty. In this case, the auditor had reviewed all of the car dealership's purchases and documented sales, and concluded additional tax was owed after comparing the amount of tax received from documented sales to the amount of tax remitted with the taxpayer's sales/use tax returns.

¹³ Tenn. Code Ann. § 67-2-104(e)(17) (2013).

¹⁴ Tenn. Code Ann. § 67-2-104(e)(5) (2013).

In a case where a corporation transferred an airplane to the individual who owned the corporation, the Hearing Office upheld the proposed assessment of use tax against the individual. Tennessee's definition of taxable "business" includes occasional and isolated sales or transactions of aircraft, vessels and motor vehicles between partnerships and their partners.¹⁵

The Hearing Office removed a proposed assessment against a company using its own equipment to provide traffic control services during road construction projects. After a thorough review of the matter, the Hearing Office determined that the true object of the transactions was to provide traffic control services, not to rent traffic control equipment. The provision of traffic control services is not subject to sales and use tax.

Business Tax: Miscellaneous

The Hearing Office conducts conferences on a wide variety of business tax issues. Below are examples of some topics the office addressed in fiscal year 2015.

Examples:

The rate of business tax is based on a taxpayer's classification, which is in turn based on a taxpayer's dominant business activity; if an audit reveals that a taxpayer was incorrectly classified, the correction may result in an additional business tax liability (or it may result in a reduced liability). In one case, a taxpayer's dominant business activity appeared to fit more than one classification. The taxpayer had argued that it belonged in one classification, while the auditor determined the taxpayer belonged in a different classification (with a higher tax rate) and changed the taxpayer's classification. In reviewing the taxpayer's classification, the Hearing Office considered how the taxpayer's activity was treated under the Standard Industrial Classification Index, and it determined the taxpayer's original classification was correct. The proposed assessment was adjusted accordingly.

The Hearing Office upheld a proposed assessment of business tax where a company managed operations both within and outside of Tennessee. It performed its management services in Tennessee. Although Tennessee law allows taxpayers to deduct sales of services substantially performed in other states,¹⁶ the services in this instance were wholly performed in Tennessee.

The Hearing Office upheld the proposed assessment of business tax on the rental income one affiliated company received from a sister company. Although sales of services between affiliates are not subject to business tax, leases and rentals of tangible personal property are considered sales of tangible personal property under the business tax. There is no corresponding business tax exemption for selling or renting tangible personal property to an affiliate.

¹⁵ Tenn. Code Ann. § 67-6-102(8)(B) (Supp. 2014).

¹⁶ Tenn. Code Ann. 67-4-711(a)(6) (Supp. 2015).

Retail Accountability Program

The Department's Retail Accountability Program helps ensure that the sales tax collected by retailers from consumers is remitted properly to the state of Tennessee. The Department receives purchase information electronically from beer and tobacco wholesalers. The Department uses this information to compare a taxpayer's purchases to its reported sales. If a discrepancy is found, the Department may issue a proposed assessment.

A taxpayer who receives a proposed assessment is encouraged to contact the Department's Retail Accountability Program and work with one of that program's personnel. Many taxpayers who work directly with the Retail Accountability Program group are able to resolve the issues regarding their proposed assessments and eliminate the need to have a conference.

Examples:

The Hearing Office upheld a proposed assessment where a retailer claimed that the theft of its products explained the discrepancy between its purchases and reported sales, but it failed to provide sufficient documentation of the claimed theft. The retailer was asked to provide a copy of the police report that had reportedly been filed, detailing the alleged theft. The retailer was also asked to provide a copy of any claim filed with the retailer's insurance company and any response received. Because the retailer did not provide the requested documentation and it could not document the alleged theft, the Hearing Office was not able to make the requested adjustments to the proposed assessment.

A proposed assessment issued to a market owner was removed after the Hearing Office discovered that the owner was not filling out the market's sales and use tax returns correctly. The Hearing Office arranged for an auditor to visit the market owner to work to correct the errors in the market's returns. In addition, the owner provided tobacco buydown documentation and received adjustments based on that documentation. The adjustments resulted in a refund.

The proposed assessment against a retailer was abated after the retailer provided tobacco buydown documentation and documentation that allowed for adjustments for changes in inventory.

Penalty Waivers

As delegates of the Commissioner, hearing officers have the authority to waive penalties of \$5,000 or less if good and reasonable cause is shown. For amounts greater than \$5,000, the Hearing Office may recommend a waiver of the penalty, which is subject to the approval of the Commissioner and the Attorney General and Reporter, depending on the amount of penalty involved.¹⁷

Examples:

The Hearing Office recommended, and the Commissioner approved, a waiver of a penalty where a supply company received the results of a previous audit during a current audit period and showed

¹⁷ Tenn. Code Ann. § 67-1-803(e)(4) (Supp. 2015).

that its failure to accrue use tax on out-of-state purchases significantly decreased after receiving the earlier audit results.

The Hearing Office waived a penalty where a business did not register for sales and use tax after the county clerk's office incorrectly advised the business that registration was not necessary. The business was able to provide documentation from the county clerk confirming the incorrect advice.

The Hearing Office waived a penalty where a corporation operating in 20 states restructured its business and, in doing so, inadvertently created an issue with meeting tax filing deadlines in Tennessee and some other states. Because the corporation had timely filed and paid its franchise and excise taxes for at least two years before the due date of the delinquent return, the Hearing Office concluded the corporation had demonstrated reasonable cause for a penalty waiver.¹⁸

Franchise and Excise Taxes: Miscellaneous

In addition to the intangible expense deduction issues seen in conference and discussed above, the Hearing Office addressed a number of other franchise and excise tax issues.

Examples:

The franchise tax is imposed on a taxpayer's net worth, which is the difference between its total assets and total liabilities. Assets include real property, machinery, furniture and vehicles. When a taxpayer omitted the value of the building the business occupied from the business's Tennessee franchise tax return because the owner of the business also owned the building, the auditor added the rental value of the building to the taxpayer's net worth. The Hearing Office upheld the proposed assessment, despite the fact that the taxpayer's owner did not pay himself rent, because the tax is based on property that is owned or used in Tennessee, and the owner was using the building in the operation of the business.

The excise tax is imposed on a taxpayer's net income. The Department issued a proposed assessment based on the gain that resulted when an out-of-state holding company sold its interest in a Tennessee company. At the conference, it became apparent that the holding company itself did no business in Tennessee and had not been required to file franchise and excise tax returns. As a result, the assessment was removed.

The Hearing Office upheld a proposed assessment against a management and staffing company located in Tennessee that placed contract and temporary employees in locations throughout the country. The staffing company had sourced its receipts outside of Tennessee based on the locations where the contract or temporary employees were placed, reasoning that it was providing the services the employees ultimately performed. Under Tennessee law, however, if all (or the greater proportion) of the earnings-producing activity is performed in Tennessee, the receipts at issue should be included in the numerator of the company's Tennessee sales factor.¹⁹ The Hearing Office agreed with the auditor's determination that the company furnished management and staffing

¹⁸ Tenn. Code Ann. § 67-1-803(d)(3) (Supp. 2015).

¹⁹ Tenn. Code Ann. § 67-4-2012(i) (Supp. 2015).

services, and that the vast majority of those services were performed in Tennessee. Thus the company's earnings-producing activities occurred within Tennessee and therefore the receipts at issue were properly sourced to Tennessee. Note that significant changes to the law on the sourcing of receipts will become effective during 2016.

The Hearing Office reviewed a proposed assessment where the auditor had found that income an out-of-state company received from investments was business earnings²⁰ that should be apportioned to Tennessee for excise tax purposes. The company was headquartered and domiciled in another state and made its investment decisions at its headquarters. The investment income was not used in the company's operations, and the company had made significant distributions to its shareholders that were in excess of its investment income. Additionally, the investment activities were not related to the type of business the company conducted in Tennessee. Consequently, the Hearing Office agreed with the company that the income at issue was nonbusiness earnings and abated the assessment.

Conclusion

In addition to the above information and summaries, a wealth of tax information is available on the Department's website found at <http://www.tn.gov/revenue/>. The "contact us" link at the bottom of the page provides links to telephone numbers for the general call center, as well as telephone number hotlines associated with specific tax areas. Questions may also be submitted in writing by clicking on the "Revenue help" link on the "contact us" page.

²⁰ Tenn. Code Ann. § 67-4-2004(1) (Supp. 2015).