



Note: This revenue information bulletin has been repealed as of July 1, 2013.

**Revenue Information Bulletin
No. 10-013
June 29, 2010
Administrative**

**Prohibition of Ex Parte Communications on Matters Handled by the
Audit Protest Bureau**

Effective July 1, 2010, the Audit Protest Bureau (APB) is responsible for the audit protest process after a proposed assessment of tax is issued but before the issuance of a formal assessment or a suit is filed by LDR or the taxpayer. The APB is an independent unit within the Louisiana Department of Revenue (LDR) reporting directly to the Secretary. The APB is separate from and independent of the divisions that select the audits, determine the facts and identify the issues.

The mission of the APB is to resolve tax controversies that derive from an audit on a basis that is fair and impartial to both LDR and the taxpayer. Therefore, the functions of the APB shall be conducted with due regard for the rights of all parties and the facts and the law, and consistent with the orderly and prompt dispatch of audit protests.

Prior to July 1, 2010, the audit protest process was conducted by the Field Audit Services Division. This revised step in the audit protest process will bring a new level of independence and scope to how LDR handles audit protests. As part of achieving this goal, certain ex parte communications are prohibited to the extent those communications appear to compromise the independence of the APB.

Ex parte is a term used in legal proceedings to describe a one-sided or partisan point of view received on behalf of or from one side or one party only. The following types of ex parte communications are prohibited on matters handled by the Audit Protest Bureau:

1. Employees of the division representing LDR in the protest shall not communicate with Audit Protest Bureau employees, directly or indirectly, regarding a protest unless notice and opportunity to participate is given to the taxpayer or his representative. If the taxpayer or his representative has verbally or in writing waived notice and participation, the division representing LDR may communicate with the Audit Protest Bureau without further notice.
2. The taxpayer or his representative shall not communicate with Audit Protest Bureau employees, directly or indirectly, regarding a protest unless notice and opportunity to participate is given to the Director or his designee of the division representing LDR. If the Director or his designee of the division representing LDR has verbally or in writing waived notice and participation, the taxpayer or his representative may communicate with the Audit Protest Bureau without further notice.
3. Employees of the division representing LDR in the protest shall not communicate with the Secretary, directly or indirectly, regarding a protest unless notice and opportunity to participate is given to the taxpayer or his representative. If the taxpayer or his representative has verbally or in

writing waived notice and participation, the division representing LDR may communicate with the Secretary without further notice.

4. The taxpayer or his representative shall not communicate with the Secretary, directly or indirectly, regarding a protest unless notice and opportunity to participate is given to the employees of the division representing LDR. If the Director or his designee of the division representing LDR has verbally or in writing waived notice and participation, the taxpayer or his representative may communicate with the Secretary without further notice.

Failure to adhere to the ex parte guidelines set forth above may result in a dismissal of the taxpayer's protest.

The provisions of this Revenue Information Bulletin shall not restrict any form of communication between the Secretary and representatives of the Audit Protest Bureau.

Questions concerning this Revenue Information Bulletin should be directed to the Audit Protest Bureau at 225-219-1641 or by email to LDRAudit.Protest@la.gov.

Cynthia Bridges
Secretary

Historical Note: June 29, 2010 (new document); July 1, 2013 (repealed).

<p>A Revenue Information Bulletin (RIB) is issued under the authority of LAC 61:III.101(D). A RIB is an informal statement of information issued for the public and employees that is general in nature. A RIB does not have the force and effect of law and is not binding on the public or the Department.</p>
--