

## Notice of Intent to Assess (NOIA)

A Notice of Intent to Assess (NOIA) is the informal process to resolve tax issues. It is an opportunity to avoid the lengthier, more complicated process of assessment. The Department of Taxes and the taxpayer may be able to come to an agreement more quickly and easily through the NOIA process. A NOIA may be triggered from an audit or when the Department has not received a return by the due date. This fact sheet explains the NOIA process and how to respond to a notice.

### Why does the Department issue a NOIA?

A NOIA is often triggered when a taxpayer misses a tax filing, doesn't pay enough tax, owes a penalty and interest, or when there is a need to correct a refund, property tax adjustment, or renter rebate.

### What's in a NOIA?

A Taxpayer will receive a notice with the following:

- Explanation of why the notice is being sent
- The required date for a response
- What happens if the taxpayer takes no action
- If applicable, a payment voucher may be included for the taxpayer to remit with payment if there is no dispute
- Who to contact with any questions

### How do I respond to a NOIA?

How to respond to a NOIA depends on the reason for it. Every NOIA outlines the next steps and what is needed from the you if you disagree. If there is no dispute, the Department will issue an assessment in the next billing cycle, 20-60 days from the date the NOIA was issued.

Responses may be sent by mail, but responding and paying using myVTax is quicker.

### What happens if I dispute a NOIA?

If you disagree with the NOIA, the Department may respond several ways as follows:

- Acknowledge the dispute receipt by mail

- Provide additional explanation or information
- Request additional information from you
- Schedule an informal meeting
- Contact you by telephone
- Offer an alternative solution
- May adjust original findings

### What happens after the NOIA?

If no response is received by the Department, an assessment for the tax debt will be issued in the next billing cycle. If you disagree with the assessment, you should file an appeal. Assessments include a statement of your account and instructions on how to file an appeal. **Appeals must be filed within 60 days, or the debt—also known as tax liability—will stand as final.**

Appeals **must be** in writing:

- Use the appeal form enclosed with the assessment, file the appeal using myVTax, or send appeal by email or fax.
- Provide as much information as possible as to why you disagree. Attach documentation that supports your position.

**Note:** penalty and interest will continue to accrue until the balance is paid in full, whatever the outcome of the appeal.

File and pay online at [www.myVTax.vermont.gov](http://www.myVTax.vermont.gov).



Disclaimer: This fact sheet is intended to provide an overview only. Vermont tax statutes, regulations, Vermont Department of Taxes rulings, or court decisions supersede information provided in this fact sheet.

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