



# Notice of Referral to the Office of Dispute Resolution

CB-2  
V1 10/2020

File this form to appeal the determination made by the Department of Revenue's Collections Bureau or Other Agency Debt Unit. If you need additional help, call us at (406) 444-6964.

### Account Information

Name of taxpayer, debtor, or business		SSN
Address		FEIN
City	State	ZIP Code

Name of spouse (if joint debt) or individual liable (if business debt)		Spouse's or individual liable's SSN
Telephone number	Fax number	Email address
Debt information		

### Authorization of Representative

If you would like to have another individual represent you during your informal review process, please provide the information below and attach a completed *Power of Attorney* form, which can be found at [revenue.mt.gov](http://revenue.mt.gov), or call us at (406) 444-6900. A fully executed federal *Form 2848, Power of Attorney and Declaration of Representative* is also acceptable.

Name of Representative	Telephone number

### Basis for Objection

As required by law (and to avoid denial of your request) you must provide a written explanation of the basis for your objection. Use the space below and additional sheets as needed. Please include a copy of the Request for Informal Review (Form CB-1) that you previously submitted.

### Date of the Collections Bureau's or Other Agency Debt's Determination

M	M	D	D	Y	Y	Y	Y
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The following issues are the basis for objection:

Signature of taxpayer/debtor or individual liable	Title	Date
Spouse's Signature (if joint debt)		Date

Please mail this form to:

Montana Department of Revenue  
Office of Dispute Resolution  
PO Box 5805, Helena, MT, 59604-5805

Or email to [DORDisputeResolution@mt.gov](mailto:DORDisputeResolution@mt.gov).

**Questions?** Call us at (406) 444-6964, or Montana Relay at 711 for the hearing impaired.