



**Frequently Asked Questions (FAQs) for:**

- Notice of Deficiency or Rejection of Refund Claim Letter
- Final Determination and Demand for Payment Letter

❖ **Why did I receive the Notice of Deficiency or Rejection of Refund Claim, or Final Determination and Demand for Payment letter?**

While we are required by law to send the Notice of Deficiency or Rejection of Refund Claim letter, our main purpose of this letter is to provide you with the following information:

- Any adjustment made to the return you filed and the detail of that adjustment.
- The outstanding balance for a specified tax year.
- How to either protest the adjustment, make a payment in full to satisfy the outstanding balance or how to set up a payment plan with Collections.

The Final Determination and Demand of Payment letter is also required by law but our main purpose in sending it is to let you know that an outstanding tax debt remains that was not resolved after the initial Notice of Deficiency or Rejection of Refund Claim letter was sent.

❖ **I have a payment plan, so why did I receive one of these letters?**

Receiving one of these letters doesn't always mean action is necessary on your part. You will still receive these notices, even if you have previously set up a payment plan with us, as they are required by law to be sent to you. If this is the case for you, the payment plan you set up previously is still in place and there is no cause for concern.

Review the Statement of Account included with the letter you received to confirm if all of your tax debt is listed under this statement:

*The debt below is included in a payment plan. Please continue to make the regularly scheduled monthly payments (Located mid-page on the Statement of Account).*

**Important:** If any portion of your tax debt isn't listed under this statement, or if you have a new tax debt to add to a pre-existing payment plan, be sure to contact our Collections Department at 303-205-8291.

Failure to pay a balance in full or set up a payment plan may result in the following:

- Garnishment of wages and/or bank accounts
- Referral to a collection agency
- A judgment and/or lien filing against real/personal property

For additional information about payment options and collection enforcement [click here](#).