

Doubtful liability relief



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www.oregon.gov/DOR

What does “doubtful liability relief” mean?

If you disagree with a Notice of Deficiency we sent you, your appeal rights have expired, and you meet certain conditions, we may be able to partially or completely cancel your tax. This is called “doubtful liability relief.”

Oregon law allows us to cancel tax we set up when there is reasonable doubt that the tax is due, but you cannot appeal because all appeal rights have expired.

Who can request doubtful liability relief ?

You can request relief if all of the following are true:

- You were issued a Notice of Deficiency that you believe is incorrect; and
- The disagreed tax is at least \$100; and
- All of your appeal rights have expired; and
- Your account has not been paid in full or your account has been paid in full for more than two years.

You cannot request relief if you disagree with:

- An adjustment to your return resulting in a reduced refund.
- An adjustment to your return resulting in a deficiency but for which appeal rights are still open. You must follow the appeal procedures.
- An adjustment to your return resulting in a deficiency that you previously appealed to the Magistrate Court (or regular court) and for which a decision/judgment has been issued.
- Any self-assessed tax due. You must file an amended return.
- A Notice of Determination and Assessment (failure-to-file-assessment). You must file an actual return.

What conditions do I have to meet before relief can be granted?

You must meet all of the following conditions before relief can be granted:

- You must file **all** required tax returns due for all years and tax programs we administer, such as:
 - Personal income.
 - Corporation income and excise.

- State inheritance.
- Withholding.
- Amusement device.
- Timber.
- Cigarette and other tobacco.
- 9-1-1 emergency communications.
- Local taxes administered by the Department of Revenue including TriMet Transit District Self-Employment, TriMet Transit District Employer Payroll, Lane Transit District Self-Employment, and Lane Transit District Employer Payroll.

- You must pay all tax, penalty, and interest for the deficiency in question that you are determined to owe after the doubtful liability process.
- You must provide:
 - All information we request to verify that your Notice of Deficiency is incorrect, and
 - Any other information we request to verify items on your return.
- You must sign and return the *Request For Doubtful Liability Relief* form. Download the form from our website or contact the revenue agent assigned to your account to order it. Send the completed form to the address shown on the bottom of the form.

How does the Department of Revenue decide if relief will be granted?

Once we receive your information, we will review it to determine if you meet the requirements. If we need more information, we will contact you. You will receive a notice showing whether your request for relief was approved or denied. If your request is completely denied or partially denied, you will receive a complete explanation of why your request was denied.

What if my request is denied and I still disagree?

If you still disagree, you have 90 days to appeal to the director of the Department of Revenue. The decision of the director is final and may not be appealed.

Taxpayer assistance

General tax information www.oregon.gov/DOR
Salem503-378-4988
Toll-free from an Oregon prefix 1-800-356-4222

Asistencia en español:

Salem503-378-4988
Gratis de prefijo de Oregon..... 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem503-945-8617
Toll-free from an Oregon prefix 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers for information in alternative formats.