

Appealing a refund adjustment notice



December 2007

www.oregon.gov/DOR

If you disagree with a notice of refund adjustment and you decide to appeal, choose **one** of the appeal options listed below.

Appealing a refund adjustment notice within the first 30 days to the Department of Revenue

Option A: Written objection

Send a written objection and tell us why you disagree with the notice of refund adjustment. Write "Written Objection" at the top of your letter. Include any new information you have. **Your written objection must be postmarked within 30 days of the date on our notice.** Send your letter to:

Oregon Department of Revenue
PO Box 14725
Salem OR 97309-5018

When you write, include:

- Your full name,
- Your current mailing address,
- Your Social Security number (SSN) or individual taxpayer identification number (ITIN),
- The tax year(s) involved,
- A detailed explanation of why you are appealing, and
- A telephone number where you can be reached during the day.

Keep us informed of any changes to your address or telephone number.

We will review your letter, try to resolve the matter, and send you a written decision. If an auditor adjusted your return, that auditor will review your letter including any information you provide and send you a written decision. If you disagree with the decision, you may continue your appeal and will receive new appeal instructions.

Option B: Conference

In writing, request a conference and tell us why you disagree with the notice of refund adjustment. Write "Conference Request" at the top of your letter. Include any new information you have. **Your written request**

for a conference must be postmarked within 30 days of the date on our notice. Send your letter to:

Oregon Department of Revenue
PO Box 14725
Salem OR 97309-5018

When you write, include:

- Your full name,
- Your current mailing address,
- Your Social Security number (SSN) or individual taxpayer identification number (ITIN),
- The tax year(s) involved,
- A detailed explanation of why you are appealing, and
- A telephone number where you can be reached during the day.

Keep us informed of any changes to your address or telephone number.

A conference officer will discuss the matter with you or with someone you choose to represent you, usually by telephone. The conference officer will send you a written decision. You may choose to receive our decision by either regular or certified mail. If you disagree with the decision, you may continue your appeal and will receive new appeal instructions.

Appealing a refund adjustment notice after the 30th day to the Oregon Tax Court

You must file a complaint with the Magistrate Division of the Oregon Tax Court no later than:

- 90 days after the date of the written objection response or conference decision, or
- 120 days from the date of the notice if you do not send a written objection or request a conference.

If you fail to file a complaint within the stated time periods, your appeal rights will expire and the adjustments cannot be changed.

Complaint forms for appealing to the Magistrate Division are available from the Tax Court:

Oregon Tax Court
Magistrate Division
1163 State Street
Salem OR 97301-2563
(503) 986-5650
www.ojd.state.or.us/courts/tax

Mail a signed complaint, filing fee, and copy of the **refund adjustment notice** to the Magistrate Division of the Oregon Tax Court (address listed above).

Taxpayer assistance

General tax information www.oregon.gov/DOR
Salem 503-378-4988
Toll-free from an Oregon prefix 1-800-356-4222

Asistencia en español:

Salem 503-378-4988
Gratis de prefijo de Oregon..... 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem 503-945-8617
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.