

Your appeal rights

The appeal information in this pamphlet is a general description of your rights and the appeals process. It does not cover all situations.

If you don't agree with a department action, you have the right to appeal.

The time limits explained are important. They cannot be extended. You must appeal within the proper time, or your case may not be considered. **The postmark is used as the filing date for appeals.**

Appealing to the Oregon Department of Revenue

You must file a written objection or request a conference within 30 days from the date of our notice.

- If you file a written objection, tell us why you disagree. We will send you a written response.
- If you request a conference, a conference officer will contact you. Your conference can be held by phone or in one of our offices. The conference must be held within one year from the date of our notice.

There is no special form for a written objection or requesting a conference. To do either, you must write a letter. Be sure to include:

- Your name(s), address, Social Security number(s), daytime phone, and tax year(s) at issue.
- A statement explaining why you disagree with the department.
- A statement explaining whether you are filing a written objection or requesting a conference.

It also helps to attach a copy of the notice or decision you are appealing. Send your letter to:
Oregon Department of Revenue
955 Center Street NE
Salem OR 97301-2555

Appealing to the Oregon Tax Court Magistrate Division

If you disagree with the decision from the written objection or conference, or you did not appeal within the 30-day appeal period, you may appeal to the Magistrate Division of the Oregon Tax Court. You must appeal in writing within 90 days after the date on the written objection decision, conference decision letter, or notice of assessment.

If you do not appeal within the 90 days, you can appeal within two years after you pay the tax, penalty, and interest. If you did not appeal a refund adjustment within 30 days, you may appeal to the Magistrate Division within 120 days from the date of our notice.

To appeal to the Magistrate Division, you must file a form and pay a filing fee. Forms are available from the Tax Court.

For more information about Magistrate appeals, contact:

Oregon Tax Court
Magistrate Division
1163 State Street
Salem OR 97301-2563
(503) 986-5650
www.courts.oregon.gov/tax

Regular division

If you disagree with the Magistrate decision, you may appeal within 60 days to the regular division of the Oregon Tax Court.

To appeal a Magistrate decision, you must file a complaint in the regular division of the Oregon Tax Court. For more information, contact:

Oregon Tax Court
Regular Division
1163 State Street
Salem OR 97301-2563
(503) 986-5650
www.courts.oregon.gov/tax

How to request a copy of your tax return

If you need a copy of your original return, write to:

Oregon Department of Revenue
955 Center Street NE
Salem OR 97301-2555

Be sure to include the following in your request:

- The name(s) and address shown on your return.
- Your current address.
- The tax year(s) involved.
- The Social Security number(s) and signatures of the person(s) who filed the return.
- \$4 for the first 20 pages plus \$0.25 for each additional page on each return ordered.

How to get state tax forms

Oregon tax forms are available on the internet at www.oregon.gov/dor. Or, write to:

Forms
Oregon Department of Revenue
PO Box 14999
Salem OR 97309-0990

Have questions? Need help?

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

Asistencia en español:

En Salem o fuera de Oregon..... (503) 378-4988
Gratis de prefijo de Oregon 1 (800) 356-4222

TTY (hearing or speech impaired; machine only):

Salem area or outside Oregon..... (503) 945-8617
Toll-free from an Oregon prefix ...1 (800) 886-7204

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



As a taxpayer, you are entitled to fair, professional, prompt, and courteous treatment. Oregon law ensures this treatment at each step of the tax process.

Your right to confidentiality

The law requires Department of Revenue employees to keep your tax information private. We must keep your information confidential whether we got this information from your state tax returns, letters, or any meetings with you. In some cases, the law allows us to share information with government agencies, such as the Internal Revenue Service and certain state and local agencies.

Payment of your tax

You have the right to pay only your fair share of Oregon tax. We will work with you to apply the law consistently and fairly so you pay the correct amount of tax. You have the right to appeal when you disagree with:

- An additional amount we say you owe;
- An adjustment we make to your refund;
- How we figured your tax; or
- Our interpretation of tax law.

You will find more information about your appeal rights in this pamphlet.

Your payment responsibilities

You are responsible for paying the full amount of tax, penalty, and interest you owe. We won't take action to collect an amount you owe until you have had a chance to pay. We prefer to work with you so you can pay your tax voluntarily and on time. It is important for you to respond promptly when we try to contact you. If you don't respond, we may use collection action.

Payment arrangements

It is best to pay your taxes when you file your return or when you receive a bill from us. If you can't pay in full, we may be able to make other arrangements. Where a proven financial hardship exists, we may accept installment payments. If such a hardship exists, we may require you to provide information about your financial condition. If your information shows that you can pay in full, we will require you to do so. Please note that financial hardship and financial inconvenience are not the same. In some cases, we may ask you to obtain a commercial loan if we determine that you can qualify.

Collection actions

If you don't pay your taxes or make acceptable payment arrangements, we will collect the money you owe. We may garnish your wages or bank account, file a tax lien against your property, seize your property, or apply a future tax refund to your debt.

Tax liens

A tax lien is a public notice of debt. It attaches to your property and your rights to property. Once a tax lien is filed, it becomes a matter of public record and may harm your credit rating.

Garnishments and seizures

A garnishment is the taking of your property held by others to satisfy your debt. A seizure is the taking of property directly from you.

We may garnish your property in the control of others (such as employers and banks) or seize property in your possession (such as automobiles and boats). We may garnish contractual payments others owe to you.

Certain income, such as Social Security or disability payments, are protected from garnishment. Contact us if you think you have protected income. We will not take on the

responsibility of collecting your accounts receivable. If we garnish your wages or other property, you have a right to challenge the garnishment.

We may seize and sell most types of real or personal property you may own or have an interest in to satisfy your debt. If we seize your property, you have the right to a contested case hearing. At the hearing you can present your case to show why we should not sell your property to satisfy your tax debt. You may redeem your property at any time before it is sold by paying the tax, penalties, interest, and any expenses we incurred in seizing and storing the property.

Penalties and interest

You have the right to ask us to cancel certain penalties if you can show reasonable cause for the failure to comply that led to the penalty. However, it is our general policy not to cancel interest, because interest represents a charge for your use of the money. Interest is figured from the due date of your return.

Refunds of overpaid tax

You may file a refund claim up to (a) three years from the due date of your original return or the date you filed your tax return or (b) two years from the date you paid your tax or a portion of your tax, whichever is later.

If you amend your return after the three-year period, your refund can't exceed the tax you paid during the two years before the date you filed your amended return. We will compare your amended return with your original return, then process it. Please allow three to four months to process your refund claim. Interest on your refund is paid during this time.

Your rights during an audit

We accept most tax returns as filed. But if we select your return for audit, you have the right to a fair examination and a written explanation of any changes we make to your tax return because of the audit.

During an audit, we will ask you to show proof of amounts on your return. You have the right to know why we are asking for information, how we will use that information, and what will happen if you don't provide the information.

We complete some audits entirely through the mail. We do other audits in person. We try to schedule audit appointments at your convenience. The audit may be held at your home or office, at your representative's office, or at one of our offices. When the appointment is made, the auditor will tell you which documents you should have available for review.

Throughout the audit, you can represent yourself, have someone else accompany you, or, with your written permission, have someone represent you in your absence.

You may make a sound recording of the audit, but let the auditor know in advance. If we record the meeting, you may have a copy of the recording. A fee is charged for copies of recordings.

After the audit

After the audit, we will:

- Accept the tax return as filed; or
- Issue a notice of deficiency and auditor's report that shows the additional amount you must pay and why; or
- Issue an auditor's report that shows you are entitled to a refund and why.

We will give explanations for any proposed changes to your return. Please ask us about anything that is unclear to you.