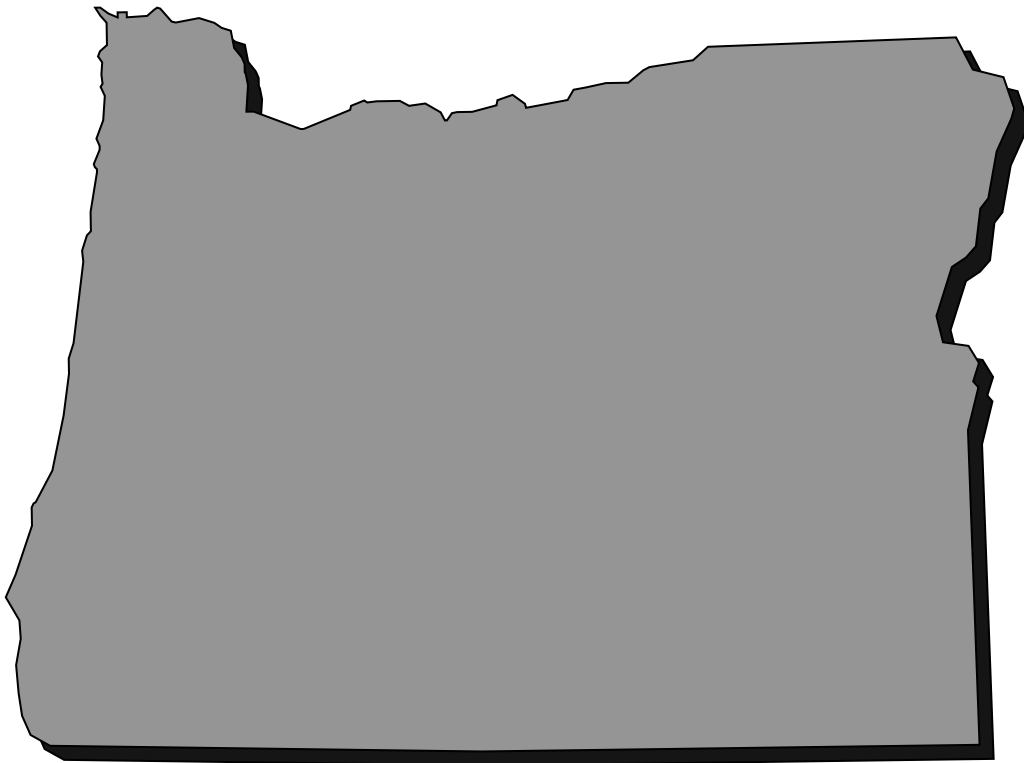




# OREGON

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## Settlement Offer Application



# General information

## Introduction

Some taxpayers owe more tax than they can pay. If you're in this situation, we may be able to help you settle your tax debt by paying less than you owe. This is called a settlement offer.

The settlement offer process isn't easy and it won't work for everyone; however, it may be worth applying for if you can prove you don't have enough money to it pay off.

## Conditions for qualifying

To qualify for a settlement offer, you must meet **all** of these conditions:

- You're not appealing any tax debts.
- You must have filed all required Oregon tax returns for all tax years and all tax types.
- You haven't completed another settlement offer since October 1, 2001.
- You must show that you cannot sell assets or borrow against them to pay your tax debt.
- You must show that you don't have enough monthly income or assets to pay your tax debt in full.
- You're not in bankruptcy or in litigation.

## Before you start

It will take you at least **three hours** to complete the application. You must locate and copy many documents (bank statements, pay stubs, lease agreements, deeds, etc) to include with your application (see page 6).

Not everyone who applies for a settlement offer will qualify. To determine your chances, ask yourself these questions:

1. Do you receive Social Security income, Social Security disability, pension payments, or public assistance?
2. Are you over age 60?
3. Are your total assets worth more than \$5,000?
4. Is your only asset your home?
5. Is your tax debt older than seven years?

If you answered yes to two or more questions, call 503-945-8824 for more information. Otherwise, continue filling out the settlement offer application.

## What to include in your settlement offer

It **must** include:

- The completed and signed application. If your offer isn't signed, we'll return it without processing. You may resend the signed offer.
- All supporting documentation (see page 6).
- The *Tax Information Authorization and Power of Attorney for Representation* form if you want someone to represent you during the settlement offer (page 15).
- A nonrefundable payment that is 5 percent of the settlement offer amount. Payment must be money order, cashier's check, or cash.

If you don't include payment, we'll return your offer without processing it. You may resend the application with your payment.

## What to expect after you submit your application

- **If your application is complete**, we'll review it and usually accept or deny it within 30 days. We'll notify you in writing of our decision.

If your application is incomplete or inaccurate, we may send it back to you or ask you to send us more information. This will delay our review.

- **We'll continue collection action on your debt** while we review your application. Such action may include garnishing your wages, placing property liens, and seizing property.

## Settlement offer acceptance

- If we accept your settlement offer, you must pay the amount in full within 10 days.
- If you can't pay the entire amount at one time, you may ask for a payment plan to pay it off in six equal monthly payments.
- We'll accept credit or debit card, check, money order, cashier's check, or cash.
- You can never have another settlement offer.

## Settlement offer denial

If we deny your settlement offer:

- You can't appeal our decision.
- We'll apply your 5-percent payment to your tax debt.
- You may file another application with a 5-percent payment.

# Frequently asked questions

## **Do I need an accountant or attorney to help me?**

You can probably complete the form on your own. If you need help, your assigned revenue agent or settlement offer agent can answer your questions.

## **Who reviews my application?**

A settlement offer agent will review your application. Our settlement offer review panel members may also review it.

## **If I have questions, who should I call?**

You can call the revenue agent assigned to your case or ask for a settlement offer agent, 503-945-8824.

## **What do I send with my application?**

Please see the check list, page 6.

## **What if my financial condition changes after you approve my settlement offer?**

It won't affect the terms of the offer. However, if the change is due to information you omitted or misstated on your application, you may be in default.

## **If I file all my returns on time, can I make payments on tax I may owe?**

You must pay taxes due within 90 days from the date on the billing notice we'll send you.

## **If you deny my application, may I submit another settlement offer?**

Yes. Make sure to include all supporting documentation and another 5-percent payment.

## **Will you apply prior payments to my offer amount?**

No. We apply any payments you make before or during the settlement offer review process to your total tax debt.

## **How long will it take you to make a decision?**

If your application is complete, we'll usually make a decision within 30 days from the day we receive your application.

## **When I pay off the offer amount, will you release property liens?**

Yes. Contact the county in which your property is located for a copy of the lien release. It takes about 45 days to release the lien.

## **Are there any expenses that may not be allowed in determining my disposable income?**

Yes. We typically don't allow you to claim college tuition, voluntary retirement contributions, payments on unsecured debts such as credit cards, and other similar expenses.

## **How is my inability to pay in full determined?**

We will look at property you own; past, present, and future earning potential; your present lifestyle; your ability to borrow; and any other factors that might be helpful in making a decision.

# Application instructions

- You must complete all sections.
- Don't fill in shaded boxes.
- Attach additional pages if necessary.
- Print clearly.

## Section 1. Personal information

Fill out completely and include all members of your household.

## Section 2. Employment information

There are two sections: one for your employment information and one for your spouse/registered domestic partner (RDP) employment information.

Provide the name of your employer, or the name of your business if you're self-employed.

Check the "paid" box that applies to how frequently you get a pay check.

- **Important**—Include the number of allowances you claim on your most recent W-4 form.

## Section 3. General financial information—personal and business

**Bank accounts**—List all bank accounts. For the total dollar amount in your accounts, add together only those accounts with positive balances.

- **Important**—For any bank accounts with negative balances, enter -0-.

*Example: Bob has three bank accounts:*

1. Checking account 1	\$400.00
2. Checking account 2	-\$100.00
3. Savings account	\$600.00

*He lists all three accounts and enters -0- in the Balance column for checking account 2. The total of his bank accounts is \$1,000; not \$900.*

**Personal property**—If you own a business, include only personal property not used in your business.

**Credit cards and unsecured lines of credit**—We don't allow these expenses when we determine your ability to pay.

**Other financial information**—Include any court proceedings that resulted in or may result in a financial judgment in your favor.

## Section 4. Asset and debt analysis

Lines 2–7, enter totals from Section 3.

Lines 17–18, don't include everyday household items such as clothing, furniture, appliances, etc.

Lines 20–22, include properties listed in Section 3. To determine current property value, use the real market value (RMV) from your most recent property tax statement.

Line 27, include unsecured credit balance from Section 3 only if you filled it in.

Lines 30–32, explain other debts and provide supporting documentation.

## Section 5. Monthly income and expense analysis

- **Important**—If you work on commission or own a business, we may ask you for more than three months pay stubs.

Fill in gross and net amounts, except where boxes are shaded.

Line 50, explain other income and provide supporting documentation.

Lines 52–68, provide proof of monthly payments for each expense.

Lines 70–77, provide proof of monthly payments for each business-related expense.

## Section 6. Settlement offer calculations

Line 83, disposable income formula.

*Example: Anne's net disposable income from line 81 is \$1,500. She enters \$1,500 on line 82 and multiplies it by 36.0.*

$$\$1,500 \times 36.0 = \$54,000$$

*She enters \$54,000 on line 83.*

Line 85, assets and equity formula.

*Example: Anne's total value of all immediate assets and real property equity from line 26 is \$3,000. She enters that on line 84 and multiplies it by 0.75.*

$$\$3,000 \times 0.75 = \$2,250.$$

*She enters \$2,250 on line 85.*

Line 86, add lines 83 and 85 to get your settlement offer amount.

Line 87, 5-percent nonrefundable payment to submit with your application (whole dollar amount only).

*Example: Anne adds her disposable income formula amount of \$54,000 (line 83) to her assets and equity formula amount of \$2,250 (line 85).*

$$\$54,000 + \$2,250 = \$56,250.$$

*She enters \$56,250 on line 86 and multiplies it by 0.05*

$$\$56,250 \times 0.05 = \$2,812.50$$

*She enters \$2,812.50 on line 87.*

*Anne gets a cashier's check for \$2,813, fills out the payment coupon (page 6), and includes both with her application.*

**Payoff information**—You must pay the offer amount in full within 10 days from the date of our acceptance letter.

If you can't pay it all at once, you may pay it off in six equal monthly payments. Write the day of the month you want your installment payment to be due.

**Tax debts included in settlement offer**—Write the tax type and years/quarters of taxes.

## Section 7. Additional information

You may include information that you want us to know regarding your settlement offer.

### Terms and conditions

Read the terms and conditions carefully before you sign the taxpayer agreement.

### Taxpayer agreement and authorization to use credit reports

By signing, you confirm that the information in your application is correct and complete to the best of your knowledge.

Your signature also authorizes us to use credit reports and other tools to verify any information in your applications, and for collection purposes.

### Before mailing

Review your application to make sure it's complete and includes all supporting documentation, your payment, and the payment coupon.

## Have questions? Need help?

### Internet

**www.oregon.gov/dor**

- Download forms, instructions, and publications.
- Check your refund status.
- Make payments.
- Find out how much you owe.

**Twitter:** ORrevenue

### E-mail or write

**General:** [questions.dor@state.or.us](mailto:questions.dor@state.or.us)

**Settlement offers:** [settlement@dor.state.or.us](mailto:settlement@dor.state.or.us)

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

- Include your name and daytime phone number.
- Include the last four digits of your SSN or ITIN.

### Printed forms or publications:

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

**Español:** [preguntas.dor@state.or.us](mailto:preguntas.dor@state.or.us)

### Phone

**Settlement offers** ..... 503-945-8824

**Salem area or outside Oregon** ..... 503-378-4988

**Toll-free from an Oregon prefix** ..... 1-800-356-4222

- Check your refund status.
- Order forms, instructions, and publications.
- Listen to recorded information.
- Speak with a representative:

Monday–Friday ..... 7:30 a.m.–5 p.m.  
Closed Thursdays from 9–11 a.m. Closed holidays. Extended hours during tax season; wait times may vary.

### 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.

### In person

Find directions and hours on our website.





# Settlement Offer Application

Department use only	
Date received	
Revenue agent	

• Complete all sections. • Don't fill in shaded boxes.

## Section 1. Personal information

Your first name	MI	Last name	Your Social Security number	Your date of birth
			- -	

Other names or aliases used

Spouse/RDP first name	MI	Last name	Spouse/RDP Social Security number	Spouse/RDP date of birth
			- -	

Spouse/RDP other names or aliases used

Your driver's license number	State	Spouse/RDP driver's license number	State

Dependent name (living with you)	Date of birth	Social Security number	Relationship
		- -	

Dependent name (living with you)	Date of birth	Social Security number	Relationship
		- -	

Dependent name (living with you)	Date of birth	Social Security number	Relationship
		- -	

Your current street address	City	State	ZIP code	County	Phone number
					( )

Your mailing address (if different from above)	City	State	ZIP code

E-mail address

Name of your tax representative (CPA, attorney, etc)	Fax number	Phone number
	( )	( )

Tax representative's address	City	State	ZIP code

## Section 2. Employment information

Name of employer or business (if self-employed)	Phone number
	( )

Address	City	State	ZIP code

How long employed: \_\_\_ Year(s) \_\_\_ Month(s) Occupation: \_\_\_\_\_  Wage earner  Sole proprietor  Partner  Owner/officer

Paid:  Weekly  Every 2 weeks  Monthly  Twice monthly (e.g., 1st & 15th) Number of allowances claimed on Form W-4: \_\_\_\_\_

Name of spouse/RDP employer or business (if self-employed)	Phone number
	( )

Address	City	State	ZIP code

How long employed: \_\_\_ Year(s) \_\_\_ Month(s) Occupation: \_\_\_\_\_  Wage earner  Sole proprietor  Partner  Owner/officer

Paid:  Weekly  Every 2 weeks  Monthly  Twice monthly (e.g., 1st & 15th) Number of allowances claimed on Form W-4: \_\_\_\_\_

**Section 3. General financial information—personal and business**

**Bank accounts.** Include IRAs, other retirement plans, certificates of deposit, etc. Attach copies of all pages of your last three months' bank statements for **each** account. Attach additional pages as needed. Write -0- in Balance column for accounts with negative balances (see page 4).

Name of institution	Address	Type	Date opened	Account number	Balance

**Total of all bank accounts with positive balance.**

Enter this amount on line 2, Section 4 (if -0- or less, enter -0-) .....

\$

**Automobiles.** Attach supporting documentation of current payoff. Attach additional pages as needed.

Year, make, model, licence number	Lender/lien holder	Current market value	Current payoff	Available equity (can't be less than -0-)

**Total equity of all automobiles.** Enter this amount on line 3, Section 4 .....

\$

**Personal property.** Include boats, recreational vehicles, airplanes, machinery, etc., not used in your business. Attach additional pages as needed.

Year, make, model, licence number	Lender/lien holder	Current market value	Current payoff	Available equity (can't be less than -0-)

**Total equity of all personal property.** Enter this amount on line 4, Section 4 .....

\$

**Life insurance.** Attach additional pages as needed.

Name of insurance company	Agent's name and telephone number	Policy number	Type	Face amount	Loan/cash surrender value

**Total value of all life insurance policies.** Enter this amount on line 5, Section 4.....

\$

**Securities.** Include stocks, bonds, mutual funds, money market funds, 401(k), etc. Attach additional pages as needed.

Type	Location	Record owner	Quantity or denomination	Current value

**Total value of all securities.** Enter this amount on line 6, Section 4 .....

\$



**Section 3. General financial information—personal and business** (continued)

**Other financial information.** If you check “Yes,” provide dates, an explanation, and documentation. Attach additional pages as needed.

Court proceedings (litigation, probate, etc).....  No  Yes \_\_\_\_\_

Anticipated increase in income .....  No  Yes \_\_\_\_\_

Bankruptcies/receiverships .....  No  Yes \_\_\_\_\_

Transfer assets in last 12 months.....  No  Yes \_\_\_\_\_

Beneficiary to trust, estate, profit sharing, etc. .  No  Yes \_\_\_\_\_

**Transferred property.** Vehicles, equipment, or property sold, given away, donated, or repossessed in the last 3 years. Attach additional pages as needed.

Year, make, model of vehicle or equipment, or property address	Who took possession	Value

**Section 4. Asset and debt analysis** (values can't be less than -0-)

**Immediate assets.** For lines 2-7, enter totals from Section 3.

	Amount
1. Cash on hand	
2. Bank accounts—total balance	
3. Automobiles—total equity	
4. Personal property—total equity	
5. Life insurance—total loan/cash surrender value	
6. Securities—total value	
7. Safe deposit box contents—total value	
8. Promissory notes owed to you	
9. Business accounts receivable	
10. Judgments/settlements receivable (legal action which may result in a payoff to you)	
11. Interest in trusts	
12. Interest in estates	
13. Interest in partnership(s)	
14. Business capital assets (major machinery or equipment used in your business, etc)	
15. Business inventory (supplies, finished products on hand, etc)	
16. Other personal property (collectibles, guns, jewelry, tools, antiques, coins, gold, silver, etc.)	
17. Other asset (explain; don't include everyday household items):	
18. Other asset (explain; don't include everyday household items):	
<b>19. Total value of all immediate assets</b> .....	<b>\$</b>

**Section 4. Asset and debt analysis (continued)**

**Real property equity.** From Section 3 (page 9). Liens or cost of sale don't reduce equity (can't be less than -0-).

Address or location	RMV from property tax statement	Mortgage payoff amount	Equity
20. Property 1:			
21. Property 2:			
22. Property 3:			
23. Total equity from properties listed on additional sheet (if applicable)			
24. Total of all real property equity			
25. Enter dollar amount from line 19			
<b>26. Total value of all immediate assets and real property equity</b> (line 24 plus line 25) .....			\$

<b>Current debt.</b> Include judgments, promissory notes you owe, and other charge accounts. Do <b>not</b> include auto or mortgage loans.	Amount
27. Total unsecured credit balance—total amount owed (from Section 3)	
28. Taxes owed to the IRS (provide proof)	
29. Taxes owed to other states, counties, districts, agencies, etc. (provide proof)	
30. Other debt (explain):	
31. Other debt (explain):	
32. Other debt (explain):	
<b>33. Total current debt</b> .....	\$

**Section 5. Monthly income and expense analysis**

**Monthly income.** Attach copies (pay stubs, benefit statements, etc) from last 3 months (minimum) of all household income.

	Gross	Net
34. Your wages, salaries, tips		
35. Your pensions		
36. Your overtime, bonuses, commissions		
37. Spouse/RDP wages, salaries, tips		
38. Spouse/RDP pension		
39. Spouse/RDP overtime, bonuses, commissions		
40. Your business income		
41. Spouse/RDP business income		
42. All rental income		
43. Interest, dividends, royalties (average monthly)		
44. Payments from trusts, partnerships, entities		
45. Child support		
46. Alimony		
47. Unemployment		
48. Disability		
49. Seller-carried contracts, sales		
50. Other income (explain):		
<b>51. Total monthly income</b> (enter only <b>net</b> amount on line 79) .....	\$	\$

**Section 5. Monthly income and expense analysis (continued)**

<b>Monthly personal expenses (actually paid).</b>	Amount
52. Rent/mortgage If renting, landlord's name, address, phone number	
53. Real estate taxes (if not included in your mortgage payment)	
54. Homeowner's/renter's insurance	
55. Homeowner or neighborhood association fees	
56. Utilities:     Electric/gas/oil: (            )   +    Phone/internet/cable: (            )   =	
Water/sewer: (            )   +                    Garbage: (            )   =	
57. Household expenses (food, clothing, personal products, etc) No. of people:            Ages:	
58. Auto payments (purchase or lease)	
59. Auto insurance	
60. Auto maintenance, fuel, or other transportation costs (parking, etc)	
61. Life or health insurance (if not deducted from your paycheck)	
62. Out-of-pocket medical expenses	
63. Estimated tax payments (provide proof)	
64. Court-ordered payments (alimony, child support, restitution, etc., not deducted from your paycheck)	
65. Garnishments (wages)	
66. Delinquent tax payments, other than Oregon state taxes (federal, other state, local, property, etc)	
67. Work-related child care expenses	
68. Other expenses: explain (don't include unsecured debt)	
<b>69. Total monthly personal expenses</b> .....	\$

<b>Monthly business expenses (actually paid).</b> Provide current general ledger and profit/loss statement.	Amount
70. Materials and supplies	
71. Installment and monthly payments	
72. Rent/mortgage	
73. Insurance (liability, malpractice, etc)	
74. Utilities:     Electric/gas/oil: (            )   +    Phone/internet/cable: (            )   =	
Water/sewer: (            )   +                    Garbage: (            )   =	
75. <b>Net</b> wages and salaries	
76. Payroll and business taxes	
77. Other expenses: explain (don't include unsecured debt)	
<b>78. Total monthly business expenses</b> .....	\$
79. Enter <b>net</b> dollar amount from line 51	
80. Add lines 69 and 78; enter total dollar amount	
<b>81. Net disposable income</b> (subtract line 80 from line 79) .....	\$



# Terms and conditions

By making this offer, I understand and agree to these terms and conditions:

1. If I don't meet all of the terms and conditions of this offer, the Department of Revenue will cancel the settlement offer and **collect the full amount of my debt**, including interest and penalties.
2. I will voluntarily submit all settlement offer payments.
3. The Department of Revenue will apply all payments, refunds, or credits it receives before my settlement offer is approved to my debt and not to the settlement offer amount.
4. If I have a current payment plan for this debt, I will continue making payments, as agreed, while this offer is pending.
5. I forfeit my right to appeal [ORS 305.280(3)].
6. For three years from the date I pay the settlement offer amount in full, I will file all returns and pay all taxes due. I will pay any tax debt in full within 90 days from the date of the notice I receive from the department. If I don't, I violate this settlement offer agreement and the Department of Revenue will collect the full debt amount.
7. I authorize the Department of Revenue to contact third parties (IRS, Department of Employment, credit reporting firms, etc) to verify information I provided in the settlement offer application.
8. The Department of Revenue will release any tax liens on my property after I pay the settlement offer amount in full.

## Taxpayer agreement and authorization to use credit reports

I read and agree to the above terms and conditions. Under penalties of perjury, I declare that I examined this offer, including all attached documentation, and to the best of my knowledge and belief, it is true, correct, and complete. I (we) authorize the Oregon Department of Revenue to use credit reports and other tools to verify any information in this settlement offer application and for collection purposes.

<b>SIGN HERE</b>	→ _____	_____
	→ _____	_____

Return your completed application, documentation, 5-percent payment, and payment coupon to:

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

## Did you include everything?

Before mailing, please review your application to make sure it's complete and includes all supporting documentation. We'll return your application if you don't sign it or include payment; are appealing your tax debt; or haven't filed all required tax returns (see page 2).

### Did you ...

1. Include a 5-percent payment and a completed payment coupon with this application?
2. Sign the taxpayer agreement and authorization to use credit reports (above)? If applying jointly, did your spouse/RDP sign it?
3. Complete the *Tax Information Authorization and Power of Attorney for Representation* form, if needed?
4. Make a copy of this application for your records?

If you answered yes to each question, included all supporting documentation, meet all the conditions for qualifying (page 2), you're ready to submit your application. We'll contact you within 10 business days to let you know we received it.

If you need to contact us, see page 5.



**Tax Information Authorization  
and  
Power of Attorney for Representation**

<b>For Office Use Only</b>
Date received

• Please print. • Use only blue or black ink. • See additional information on the back.

Taxpayer name		Identifying number (SSN, BIN, FEIN, etc.)	
Spouse's/registered domestic partner's (RDP) name, if joint return		Spouse's/RDP's identifying number (SSN, etc.)	
Address	City	State	ZIP code

Check only one:

- Tax Information Authorization:** Checking this box allows the department to disclose your confidential tax information to your designee. You may designate a person, agency, firm, or organization.
- Power of Attorney for Representation:** Check this box if you want a person to "represent" you. This means the person may receive confidential information and may make decisions on your behalf. The person you designate **must** meet the qualifications listed on the back of this form.

For  All tax years, or  Specific tax years: \_\_\_\_\_,

**I hereby appoint the following person as designee or authorized representative:**

Name	Telephone number (     )	Fax number (     )
Mailing address	City	State     ZIP code

Representative's title and Oregon license number or relationship to taxpayer

If out-of-state CPA, sign here attesting you meet the requirements to practice in Oregon (see instructions)

The above named is authorized to receive my confidential tax information and/or represent me before the Oregon Department of Revenue for:

- All tax matters, or
- Specific tax matters. Enter tax program name(s): \_\_\_\_\_

**Signature of Taxpayer(s)**

- I acknowledge the following provision: Actions taken by an authorized representative are binding, even if the representative is not an attorney. Proceedings cannot later be declared legally defective because the representative was not an attorney.
- Corporate officers, partners, fiduciaries, or other qualified persons signing on behalf of the taxpayer(s): By signing, I also certify that I have the authority to execute this form.
- If a tax matter concerns a joint return, both spouses/RDPs must sign if joint representation is requested. Taxpayers filing jointly may authorize separate representatives.

Signature <b>X</b>	Print name	Date
Title (if applicable)	Daytime telephone number (     )	
Spouse/RDP (if joint representation) <b>X</b>	Print name	Date

**Note:** This authorization form automatically revokes and replaces all earlier tax authorizations and/or all earlier powers of attorney on file with the Oregon Department of Revenue for the **same** tax matters and years or periods covered by this form. If you **do not** want to revoke a prior authorization, initial here \_\_\_\_\_.

**Attach a copy of any other tax information authorization or power of attorney you want to remain in effect.**

**If this tax information authorization or power of attorney form is not signed, it will be returned.**

## Additional information

This form is used for two purposes:

- **Tax information disclosure authorization.** You authorize the department to disclose your confidential tax information to another person. This person will not receive original notices we send to you.
- **Power of attorney for representation.** You authorize another person to represent you and act on your behalf. The person must meet the qualifications below. Unless you specify differently, this person will have full power to do all things you might do, with as much binding effect, including, but not limited to: providing information; preparing, signing, executing, filing, and inspecting returns and reports; and executing statute of limitation extensions and closing agreements.

This form is effective on the date signed. Authorization terminates when the department receives written revocation notice or a new form is executed (unless the space provided on the front is initialed indicating that prior forms are still valid).

Unless the appointed representative has a fiduciary relationship to the taxpayer (i.e., personal representative, trustee, guardian, conservator), original Notices of Deficiency or Assessment will be mailed to the taxpayer as required by law. A copy will be provided to the appointed representative when requested.

For corporations, "taxpayer" as used on this form, must be the corporation that is subject to Oregon tax. List fiscal years by year end date.

## Qualifications to represent taxpayer(s) before Department of Revenue

Under Oregon Revised Statute (ORS) 305.230 and Oregon Administrative Rule (OAR) 150-305.230, a person must meet one of the following qualifications in order to represent you before the Department of Revenue.

### 1. For all tax programs:

- a. An adult immediate family member (spouse/RDP, parent, child, or sibling).
- b. An attorney qualified to practice law in Oregon.
- c. A certified public accountant (CPA) or public accountant (PA) qualified to practice public accountancy in Oregon, and their employees.
- d. An IRS enrolled agent (EA) qualified to prepare tax returns in Oregon.
- e. A designated employee of the taxpayer.
- f. An officer or full-time employee of a corporation (including a parent, subsidiary, or other affiliated corporation), association, or organized group for that entity.
- g. A full-time employee of a trust, receivership, guardianship, or estate for that entity.
- h. An individual outside the United States if representation takes place outside the United States.

### 2. For income tax issues:

- a. All those listed in (1); plus
- b. A licensed tax consultant (LTC) or licensed tax preparer (LTP) licensed by the Oregon State Board of Tax Practitioners.

### 3. For ad valorem property tax issues:

- a. All those listed in (1); plus
- b. An Oregon licensed real estate broker or a principal real estate broker; or
- c. An Oregon certified, licensed, or registered appraiser; or
- d. An authorized agent for designated utilities and companies assessed by the department under ORS 308.505 through 308.665 and ORS 308.805 through 308.820.

### 4. For forestland and timber tax issues:

- a. All those listed in (1), (2), and (3)(b) and (c); plus
- b. A consulting forester.

An individual who prepares and either signs your tax return or who is not required to sign your tax return (by the instructions or by rule), may represent you **during an audit of that return. That individual may not represent you for any other purpose unless they meet one of the qualifications listed above.**

Generally, declarations for representation in cases appealed beyond the Department of Revenue must be in writing to the Tax Court Magistrate. A person recognized by a Tax Court Magistrate will be recognized as your representative by the department.

**Tax matters partners and S corporation shareholders.** See OARs 150-305.242(2) and (5) and 150-305.230 for additional information. Include the partnership or S corporation name in the taxpayer name area.

## Out-of-state attorneys and CPAs

Attorneys may contact the Oregon State Bar for information on practicing in Oregon. If your out-of-state representative receives authorization to practice in Oregon, please attach proof to this form.

CPAs may practice in Oregon if they meet the following substantial equivalency requirements of ORS 673.010:

1. Licensed in another state;
2. Have an accredited baccalaureate degree with at least 150 semester hours of college education;
3. Passed the Uniform CPA exam; **and**
4. Have a minimum of one year experience.

## Taxpayer assistance

**General tax information**.....[www.oregon.gov/dor](http://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.