

# Form OR-ATAR

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Office use only
Date received

## Authorization to Apply Refund

*Submit original form—do not submit photocopy*

First name and initial	Last name	Social Security number (SSN) - -
Spouse's First name and initial	Spouse's Last name	Spouse's SSN - -
Business name	Taxpayer identification number -	

I authorize the Oregon Department of Revenue to apply any refunds to any deficiencies determined for the tax program(s) and tax year(s) listed below until the cease date specified. Refunds will continue to apply until the cease date below. If I don't put a cease date, refunds will continue to apply until the balance is paid in full.

I understand this authorization doesn't affect my right to appeal the audit findings.

Tax program(s) refund applied to:

Tax year(s) refund applied to:

Cease date (date authorization to apply a refund ends):

/ /

Taxpayer's signature <b>X</b>	Date / /	
Spouse's signature (if a joint return was filed, both spouses must sign) <b>X</b>	Date / /	
Address	Phone ( ) -	
City	State	ZIP code

## Authorized representative

I certify that as a corporate officer, partner, fiduciary, or other qualified person, I have the authority to execute this authorization on behalf of the taxpayer(s). The individual signing this form acknowledges notice of the following provision: Actions taken by a designated representative are binding, even if the representative isn't an attorney. Proceedings can't later be declared legally defective because the representative wasn't an attorney.

Signature <b>X</b>	Title	Date / /
Address	Phone ( ) -	
City	State	ZIP code

Return to:

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