



## REQUEST FOR DOUBTFUL LIABILITY RELIEF

FOR REVENUE USE ONLY
Date Received

Taxpayer's Name(s)		Social Security No. / Other Identifying No.	
Taxpayer's Street Address	City	State	ZIP Code

Please complete the following, if known (for routing purposes only):

Revenue Employee \_\_\_\_\_

Division/Section \_\_\_\_\_

Check the tax program(s) for which you are requesting doubtful liability relief. Tax Years: \_\_\_\_\_

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> Personal Income           | <input type="checkbox"/> Corporation Income | <input type="checkbox"/> TriMet Transit District |
| <input type="checkbox"/> Elderly Rental Assistance | <input type="checkbox"/> Corporation Excise | <input type="checkbox"/> Lane Transit District   |
| <input type="checkbox"/> Fiduciary Income          | <input type="checkbox"/> Withholding        | <input type="checkbox"/> Other: _____            |
| <input type="checkbox"/> Partnership               | <input type="checkbox"/> Timber             | _____  |

### REQUEST FOR RELIEF CONDITIONS

Under Oregon law ORS 305.295, you may ask the department to cancel taxes even if you did not file an appeal on time. There are certain conditions you must meet to have these taxes canceled.

In order for us to consider your request, you must meet all of the following conditions:

- The department tax assessment must exceed what you say you owe, by \$100.
- You must be in compliance with tax return filing requirements for all tax years and programs, including personal income, corporation income and excise, state inheritance, withholding, amusement device, timber, cigarette and other tobacco, 9-1-1 emergency communications, and all local taxes administered

by the Oregon 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.

To request relief you must complete this form, sign below, and return the required attachments.

I am requesting relief under ORS 305.295 for the tax programs and years shown above. I am signing this under penalty of perjury and verify that all the information I have submitted is correct, and that I meet all the conditions as stated above.

Taxpayer's Signature	Telephone Number	Date
X	( )	
Authorized Representative		Date
X		

Return your completed form (and any attachments) to:

**OREGON DEPARTMENT OF REVENUE  
PO BOX 14600  
SALEM OR 97309-5049**