



Form OR-PCR Instructions

Protective Claim for a Refund

General information

Use this form when your claim to a refund is contingent on a pending court decision or legislative action. We will hold your claim for refund past the normal three-year statute of limitations per Oregon Revised Statute (ORS) 314.415(2).

Return type. Check the box that identifies the types of tax refund subject to a protective claim. Notify us within 90 days of the final determination by filing an amended return. If you don't notify us of the final result, your claim for refund may be denied.

All information on Form OR-PCR must be completed to process your claim. Any missing information will cause delays in processing or a denial of your request to hold your claim for refund.

- Don't file this form if you are currently in appeal regarding this issue with the IRS or us.
- Don't file an amended return until the court decision or legislative action is final.

Important addresses

If you're filing a protective claim for a personal income tax refund, you must provide an update on the status of the pending court decision or legislative action every six months by mailing a copy of this form to:

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

Additional resources

Download Oregon tax forms and instructions at www.oregon.gov/dor/forms or contact us to order them.

Do you have questions or need help?

www.oregon.gov/dor
503-378-4988 or 800-356-4222
questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.