



# Form OR-PCR Instructions

## Protective Claim for Refund

### General information

Use Form OR-PCR 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 us or the Internal Revenue Service.
- Don't file an amended return until the court decision or legislative action is final.
- Do file an amended return within 90 days of the final court decision or completion of the legislative action.

### Mailing address

Mail your completed form to:

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

Keep two copies of the completed form with your records. Include one copy with your amended return when the court decision or legislative action is final.

**Note:** 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.

### Additional resources

Download Oregon tax forms and instructions at [www.oregon.gov/dor/forms](http://www.oregon.gov/dor/forms) or contact us to order them.

### Do you have questions or need help?

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
503-378-4988 or 800-356-4222  
[questions.dor@dor.oregon.gov](mailto:questions.dor@dor.oregon.gov)

Contact us for ADA accommodations or assistance in other languages.