

Form OR-PCR

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Oregon Department of Revenue



Office use only
Date received

Protective Claim for Refund

Submit original form—do not submit photocopy

First name	Last name	Social Security number (SSN)	Use a separate form for each year
Spouse's first name	Spouse's last name	Spouse's SSN	
Entity name (if not an individual)		Federal employer ID number	
Current mailing address			
City	State	ZIP code	Tax year <input type="text"/> Estimated amount of refund claim <input type="text"/> .00
Phone () -	Email		

Return type

- Personal income tax.*
 TriMet self-employment tax.
 Fiduciary income tax.
 Corporation excise/income tax.
 Lane transit self-employment tax.
 Estate transfer tax.

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).

Check the box above 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.

*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.

All information on this form 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.

Explain what issue(s) is being litigated and provide any relevant law citations as well as information to explain why you think a protective claim is necessary

Who is making the decision? (For example, name of court, session of Oregon Legislature, etc.)

Date entered into litigation/legislation

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*If you've previously filed a protective claim for a personal income tax refund, complete this form every six months and provide an update on the status of the pending court decision or legislative action in the space below

Once there is a final determination, file an amended return within 90 days. Include a copy of this form with your amended return.

Under penalty for false swearing, I declare that the information on this form is true, correct, and complete.

Your signature (or responsible party if a business)	Date
X	/ /
Spouse's signature (if filing jointly, both must sign)	Date
X	/ /
Signature of preparer other than taxpayer	Preparer's license number
X	