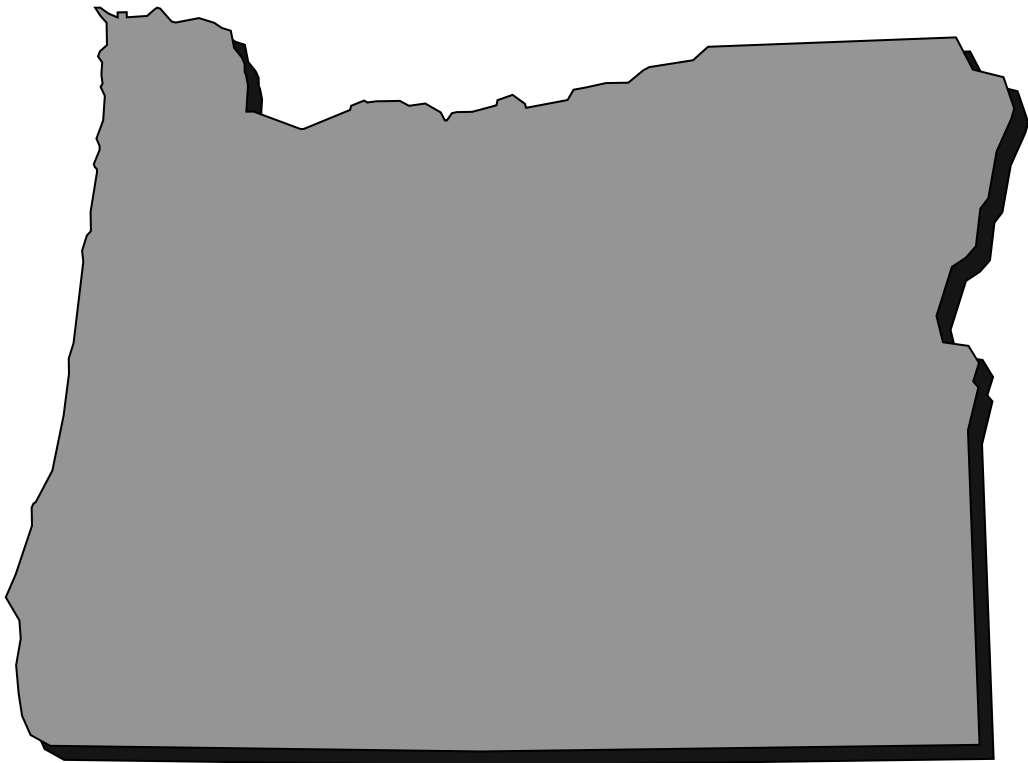




OREGON

Settlement Offer Application



General information

Introduction

Some taxpayers owe more tax than they can pay. If you're in this situation, we may be able to help you settle your tax debt by paying less than you owe. This is called a settlement offer.

The settlement offer process isn't easy and it won't work for everyone; however, it may be worth applying for if you can prove you don't have enough money to pay it off.

Conditions for qualifying

To qualify for a settlement offer, you must meet **all** of these conditions:

- You're not appealing any tax debts.
- You must have filed all required Oregon tax returns for all tax years and all tax types.
- You haven't completed another settlement offer since October 1, 2001.
- You must show that you cannot sell assets or borrow against them to pay your tax debt.
- You must show that you don't have enough monthly income or assets to pay your tax debt in full.
- You're not in bankruptcy or in litigation.

Before you start

It will take you at least **three hours** to complete the application. You must locate and copy many documents (bank statements, pay stubs, lease agreements, deeds, etc.) to include with your application (see page 6).

Not everyone who applies for a settlement offer will qualify. To determine your chances, ask yourself these questions:

1. Do you receive Social Security income, Social Security disability, pension payments, or public assistance?
2. Are you over age 60?
3. Are your total assets worth more than \$5,000?
4. Is your only asset your home?
5. Is your tax debt older than seven years?

If you answered yes to two or more questions, call 503-945-8254 for more information. Otherwise, continue filling out the settlement offer application.

What to include in your settlement offer

It **must** include:

- The completed and signed application. If your offer isn't signed, we'll return it without processing. You may re-send the signed offer.
- All supporting documentation (see page 6).
- The *Tax Information Authorization and Power of Attorney for Representation* form if you want someone to represent you during the settlement offer (page 16).
- Offer must follow settlement offer calculations on page 13, or offer may be denied.

- A nonrefundable payment that is 5 percent of the settlement offer amount. Payment must be money order, cashier's check, or cash.

If you don't include payment, we'll return your offer without processing it. You may re-send the application with your payment.

What to expect after you submit your application

- If your application is complete, we'll review it and usually accept or deny it within 30 days. We'll notify you in writing of our decision.

If your application is incomplete or inaccurate, we may send it back to you or ask you to send us more information. This will delay our review.

- **We'll continue collection action on your debt** while we review your application. Such action may include garnishing your wages, placing property liens, and seizing property.

Settlement offer acceptance

- If we accept your settlement offer, you must pay the amount in full within 30 days.
- If you can't pay the entire amount at one time, you may ask for a payment plan to pay it off in 12 equal monthly payments.
- We'll accept credit or debit card, check, money order, cashier's check, or cash.
- You can never have another settlement offer.

Settlement offer denial

If we deny your settlement offer:

- You can't appeal our decision.
- We'll apply your 5-percent payment to your tax debt.
- You may file another application with a 5-percent payment.

Frequently asked questions

Do I need an accountant or attorney to help me?

You can probably complete the form on your own. If you need help, your assigned revenue agent or settlement offer agent can answer your questions.

Who reviews my application?

A settlement offer agent will review your application.

If I have questions, who should I call?

You can call the revenue agent assigned to your case or ask for a settlement offer agent, 503-945-8254.

What do I send with my application?

Please see the check list, page 6.

What if my financial condition changes after you approve my settlement offer?

It won't affect the terms of the offer. However, if the change is due to information you omitted or misstated on your application, you may be in default.

If I file all my returns on time, can I make payments on tax I may owe?

You must pay taxes due within 90 days from the date on the billing notice we'll send you.

If you deny my application, may I submit another settlement offer?

Yes. Make sure to include all supporting documentation and another 5-percent payment.

Will you apply prior payments to my offer amount?

No. We apply any payments you make before or during the settlement offer review process to your total tax debt.

How long will it take you to make a decision?

If your application is complete, we'll usually make a decision within 30 days from the day we receive your application.

When I pay off the offer amount, will you release property liens?

No. The lien will be released once the three year compliance period has ended, at which point the settlement offer process is complete. Contact the county in which your property is located for a copy of the lien release. It takes about 45 days to release the lien.

Are there any expenses that may not be allowed in determining my disposable income?

Yes. We typically don't allow you to claim college tuition, voluntary retirement contributions, payments on unsecured debts such as credit cards, and other similar expenses.

How is my inability to pay in full determined?

We will look at property you own; past, present, and future earning potential; your present lifestyle; your ability to borrow; and any other factors that might be helpful in making a decision.

Application instructions

- You must complete all sections.
- Don't fill in shaded boxes.
- Attach additional pages if necessary.
- Print clearly.

Section 1. Personal information

Fill out completely and include all members of your household.

Section 2. Employment information

There are two sections: one for your employment information and one for your spouse/registered domestic partner (RDP) employment information.

Provide the name of your employer, or the name of your business if you're self-employed.

Check the "paid" box that applies to how frequently you get a pay check.

- **Important**—Include the number of allowances you claim on your most recent W-4 form.

Section 3. General financial information—personal and business

Bank accounts—List all bank accounts. For the total dollar amount in your accounts, add together only those accounts with positive balances.

- **Important**—For any bank accounts with negative balances, enter -0-.

Example: Bob has three bank accounts:

1. Checking account 1	\$400.00
2. Checking account 2	-\$100.00
3. Savings account	\$600.00

He lists all three accounts and enters -0- in the balance column for checking account 2. The total of his bank accounts is \$1,000; not \$900.

Personal property—If you own a business, include only personal property not used in your business.

Credit cards and unsecured lines of credit—We don't allow these expenses when we determine your ability to pay.

Other financial information—Include any court proceedings that resulted in or may result in a financial judgment in your favor.

Section 4. Assets and liability analysis

Lines 2–9, enter totals from Section 3.

Lines 18–19, don't include everyday household items such as clothing, furniture, appliances, etc.

Lines 21–23, include properties listed in Section 3. To determine current property value, use the real market value (RMV) from your most recent property tax statement.

Line 28, include unsecured credit balance from Section 3 only if you filled it in.

Lines 30–32, explain other debts and provide supporting documentation.

Section 5. Monthly income and expense analysis

- **Important**—If you work on commission or own a business, we may ask you for more than three months pay stubs.

Fill in gross and net amounts, except where boxes are shaded.

Line 51–53, explain other income and provide supporting documentation.

Lines 55–64, provide proof of monthly payments for each expense.

Lines 71–80, provide proof of monthly payments for each business-related expense.

Section 6. Settlement offer calculations

Line 84, disposable income formula.

Example: Anne's net disposable income from line 82 is \$1,500. She enters \$1,500 on line 83 and multiplies it by 12.0.

$$\$1,500 \times 12.0 = \$18,000$$

She enters \$18,000 on line 84.

Line 86, assets and equity formula.

Example: Anne's total value of all immediate assets and real property equity from line 27 is \$3,000. She enters that on line 85 and multiplies it by 0.75.

$$\$3,000 \times 0.75 = \$2,250.$$

She enters \$2,250 on line 86.

Line 87, add lines 84 and 86 to get your settlement offer amount.

Line 87, 5-percent nonrefundable payment to submit with your application (whole dollar amount only).

Example: Anne adds her disposable income formula amount of \$18,000 (line 84) to her assets and equity formula amount of \$2,250 (line 86).

$$\$18,000 + \$2,250 = \$20,250.$$

She enters \$20,250 on line 87 and multiplies it by 0.05

$$\$20,250 \times 0.05 = \$1,012.50$$

She enters \$1,012.50 on line 88.

Anne gets a cashier's check for \$1,013, indicates it is a collections payment, and includes it with her application.

Payoff information—You must pay the offer amount in full within 30 days from the date of our acceptance letter.

If you can't pay it all at once, you may pay it off in 12 equal monthly payments. Write the day of the month you want your installment payment to be due.

Tax debts included in settlement offer—Write the tax type and years/quarters of taxes.

Section 7. Additional information

You may include information that you want us to know regarding your settlement offer.

Terms and conditions

Read the terms and conditions carefully before you sign the taxpayer agreement.

Taxpayer agreement and authorization to use credit reports

By signing, you confirm that the information in your application is correct and complete to the best of your knowledge.

Your signature also authorizes us to use credit reports and other tools to verify any information in your applications, and for collection purposes.

Before mailing

Review your application to make sure it's complete and includes all supporting documentation and payment.

Have questions? Need help?

Internet

www.oregon.gov/dor

- Download forms, instructions, and publications.
- Check your refund status.
- Make payments.
- Find out how much you owe.

Email or write

General: questions.dor@state.or.us

Settlement offers: settlement.offer@oregon.gov

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

- Include your name and daytime phone number.
- Include the last four digits of your SSN or ITIN.

Printed forms or publications:

Forms
Oregon Department of Revenue
PO Box 14999
Salem OR 97309-0990

Español: preguntas.dor@state.or.us

Phone

Settlement offers 503-945-8254

Salem area or outside Oregon 503-378-4988

Toll-free from an Oregon prefix 1-800-356-4222

- Check your refund status.
- Order forms, instructions, and publications.
- Listen to recorded information.
- Speak with a representative:

Monday–Friday 7:15 a.m.–5 p.m.
Closed holidays. Wait times may vary.

Asistencia en español:

En Salem o fuera de Oregon 503-378-4988
Gratis de prefijo de Oregon 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem area or outside Oregon 503-945-8617
Toll-free from an Oregon prefix 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers above for information in alternative formats.

In person

Find directions and hours on our website.

Settlement offer application check list

You must include the following information with your application. If you don't, we may return it without processing, or ask you for more documentation.

- All tax debt you owe.
- You (and your spouse/RDP, if applying jointly) must sign the taxpayer agreement and authorization to use credit reports (page 15); and, if needed, the *Tax Information Authorization and Power of Attorney for Representation* form (page 16).
- A nonrefundable payment that is 5 percent of the settlement offer amount. Payment must be money order, cashier's check, or cash.

Verification of all income sources

To verify your household income, you must include:

- Complete bank statements for the last three months for all checking and savings accounts.
- Pay stubs for at least the last three months.
- Documentation of other income sources for the last three months. For example, Social Security, disability, child support, alimony, commissions, etc.

Verification of all expenses

You must verify your household expenses. We accept:

- Copies of cancelled checks (front **and** back).
- Documents showing payments on court-ordered debts.
- Billing statements showing payments.

- Receipts of payments.

Self-employed or business owners

If you're self-employed or a business owner, you must include:

- A profit/loss statement from your business showing all activity for the current year.
- Bank statements for the last **six months** for all business checking and savings accounts.
- A general ledger showing business expenses actually paid for the current year.
- Statements for loans you claimed as business expenses.

Verification of Assets

- You must include all property owned for personal or business use.
- Include all county value documents.
- Include most current mortgage balance statement (if currently financing).

We will continue collection action on your tax debt until your settlement offer is accepted.



Form OR-SOA Settlement Offer Application

Revenue use only
Date received
Revenue agent

Section 1. Personal information

Your first name	MI	Last name	Your Social Security number - -	Your date of birth
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Other names or aliases used

Spouse/RDP's first name	MI	Last name	Spouse/RDP's Social Security number - -	Spouse/RDP's date of birth
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Spouse/RDP's other names or aliases used

Your cell phone ()	Your driver license number	State	Spouse/RDP's cell phone ()	Spouse/RDP's driver license no.	State
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Your email	Spouse/RDP's email
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Dependent's name (living with you)	Date of birth	Social Security number - -	Relationship
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Dependent's name (living with you)	Date of birth	Social Security number - -	Relationship
------------------------------------	---------------	-------------------------------	--------------

Dependent's name (living with you)	Date of birth	Social Security number - -	Relationship
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Your current physical address	City	State	ZIP code	County	Your home phone ()
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Your mailing address (if different from above)	City	State	ZIP code
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Name of your tax representative (CPA, attorney, enrolled agent)	Fax number ()	Phone ()
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Address of your tax representative	City	State	ZIP code
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Name of your tax representative (CPA, attorney, enrolled agent)	Fax number ()	Phone ()
---	-------------------	--------------

Address of your tax representative	City	State	ZIP code
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Section 2. Employment information (personal and business)

Your employer or business name	Business phone ()	Payroll fax ()
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Address	City	State	ZIP code
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Date hired: _____ Occupation: _____ Wage earner Sole proprietor Partner Owner officer

Paid: Weekly Every other week Monthly Twice a month Number of allowances claimed on Form W-4: _____

Spouse/RDP's employer or business name	Business phone ()	Payroll fax ()
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Address	City	State	ZIP code
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Date hired: _____ Occupation: _____ Wage earner Sole proprietor Partner Owner officer

Paid: Weekly Every other week Monthly Twice a month Number of allowances claimed on Form W-4: _____

Section 2. (continued) Employment information (personal and business)

If self-employed: List all responsible owner(s), partner(s), officer(s), major shareholder(s), etc. Identify the major responsibilities of each by circling the codes that apply: 1 = Files returns; 2 = Pays taxes; 3 = Prefers creditors; 4 = Hires and fires

Name and title	Effective date	Home address	Home phone	SSN	Code
					1 2 3 4
					1 2 3 4
					1 2 3 4

Section 3. General financial information (personal and business)

Bank accounts. Include IRA and retirement plans certificates of deposit, etc. For all accounts, attach copies of your last three bank statements. Attach additional pages as needed.

Name of institution	Address	Type	Date opened	Account number	Balance
Total. Enter this amount on line 2, Section 4 (asset and liability analysis).....					\$

Safe deposit boxes (rented or accessed). Include location, box number, and contents. Attach additional pages as needed.

Name of institution	Address	Box identification	Current value of assets
Total. Enter this amount on line 3, Section 4 (asset and liability analysis).....			\$

Vehicles. Attach supporting documentation of current payoff. Attach additional pages as needed, and vehicles paid in full.

Year, make, model, license number	Lender/lien holder	Current market value	Current payoff	Available equity (cannot be less than -0-)
Total. Enter this amount on line 4, section 4 (asset and liability analysis)				\$

Personal property. Include water craft, RVs, air craft, business equipment, and/or machinery. Attach additional pages as needed.

Year, make, model, license number	Lender/lien holder	Current market value	Current payoff	Available equity (cannot be less than -0-)

Section 3. (continued) **General financial information** (personal and business)

Personal property. (continued) Include water craft, RVs, air craft, business equipment, and/or machinery. Attach additional pages as needed.

Year, make, model, license number	Lender/lien holder	Current market value	Current payoff	Available equity (cannot be less than -0-)
<p align="right">Total. Enter this amount on line 6, section 4 (asset and liability analysis)</p>				\$

Life insurance. Attach additional pages as needed.

Name of insurance company	Agent's name and phone	Policy number	Type	Face amount	Loan/cash surrender value
<p align="right">Total. Enter this amount on line 7, section 4 (asset and liability analysis)</p>					\$

Securities. Include stocks, bonds, mutual funds, money market funds, securities, 401(k), etc. Attach additional pages as needed.

Type	Where located	Owner of record	Quantity or denomination	Current value
<p align="right">Total. Enter this amount on line 8, section 4 (asset and liability analysis)</p>				\$

Real property. Include a copy of the deed and a copy of homeowners/rental insurance policy with riders and supporting documentation of loan balance. Attach additional pages as needed.

A. Physical address	Type (single- or multi-family dwelling, lot, rental, etc.)	Mortgage lender's name and address
Parcel number: _____		

How is title held: _____ Purchase price: _____ Purchase date: _____

Current market value: _____ Mortgage balance: _____ Equity: _____

B. Physical address	Type (single- or multi-family dwelling, lot, rental, etc.)	Mortgage lender's name and address
Parcel number: _____		

How is title held: _____ Purchase price: _____ Purchase date: _____

Current market value: _____ Mortgage balance: _____ Equity: _____

C. Physical address	Type (single- or multi-family dwelling, lot, rental, etc.)	Mortgage lender's name and address
Parcel number: _____		

How is title held: _____ Purchase price: _____ Purchase date: _____

Current market value: _____ Mortgage balance: _____ Equity: _____

Section 3. (continued) **General financial information** (personal and business)

D. Physical address	Type (single- or multi-family dwelling, lot, rental, etc.)	Mortgage lender's name and address
Parcel number: _____		

How is title held: _____ Purchase price: _____ Purchase date: _____
 Current market value: _____ Mortgage balance: _____ Equity: _____

Total Equity. Enter this amount on line 9, Section 4 (asset and liability analysis) \$

Credit cards and lines of credit. Credit cards and unsecured lines of credit may only be allowed with three months of statements showing they are used for living expenses.

Type of account	Name and address of creditor	Monthly payment	Credit limit	Credit available	Amount owed
Total				\$	

Total. Enter this amount on line 28, Section 4 (asset and liability analysis) \$

Other financial information. Please provide the following information relating to your financial conditions. If you check "Yes" in any box, provide dates, an explanation, and documentation. Attach additional pages as needed.

- Court proceedings..... No Yes _____
- Repossessions No Yes _____
- Anticipated increase in income No Yes _____
- Bankruptcies/receiverships No Yes _____
- Recent transfer of assets No Yes _____
- Beneficiary to trust, estate, profit sharing, etc.... No Yes _____
- Last Oregon income tax return filed Year: _____
- Total number of exemptions claimed _____
- Adjusted gross income from return..... \$ _____

List any vehicles, equipment, or property sold, given away, or repossessed during the past three years. Attach additional pages as needed.

Year, make, model of vehicle, or property address	Who took possession	Value

Section 4. Assets and liability analysis

Immediate assets.

	Totals
1. Cash	
2. Bank accounts / balance (from section 3)	
3. Safe deposit box value of contents (from section 3)	
4. Enter vehicles / available equity (from section 3) here: _____.	
5. Vehicle equity formula (line 4 - \$3000, if less than -0-, enter -0-)	
6. Personal property (from section 3)	
7. Loan / cash surrender value for life insurance (from section 3)	
8. Securities (from section 3)	
9. Current real estate equity (from section 3)	
10. Notes	
11. Accounts receivable	
12. Judgements / settlements received or pending	
13. Interest in trusts	
14. Interest in estates	
15. Partnership interests	
16. Major machinery / equipment, etc.	
17. Business inventory	
18. Other assets: (specify): (Example: \$1,000 guns / \$200 jewelry / \$800 gold)	
19. Other assets (specify):	
20. Total assets	\$

Real property equity. From Section 3. Liens or cost of sale don't reduce equity (can't be less than -0-).

Address or location	RMV from property tax statement	Mortgage payoff amount	Equity	Totals
21. Property 1:				
22. Property 2:				
23. Property 3:				
24. Total equity from properties listed on additional sheet (if applicable)				
25. Total of all real property equity (add the Equity column from lines 21 thru 24)				
26. Enter dollar amount from line 20				
27. Total value of all immediate assets and real property equity (line 25 plus line 26)				\$

Current liabilities. Include judgements, notes, and other charge accounts. Do **not** include vehicle or home loans.

28. Amount owed to credit cards and lines of credit (from Section 3)	
29. Taxes owed to IRS (provide a copy of recent notices)	
30. Other liabilities (specify):	
31. Other liabilities (specify):	
32. Other liabilities (specify):	
33. Total liabilities	\$

Section 5. Monthly income and expense analysis

Income. Attach copies of all income sources that contribute to household expenses (minimum three months).

List Net Income	Totals
34. Wages / salaries / tips (yours)	
35. Social Security income (yours)	
36. Pension / annuities (yours) <input type="checkbox"/> pension <input type="checkbox"/> annuities <input type="checkbox"/> both	
37. Disability (yours)	
38. Wages / salaries / tips (spouse/RDP's)	
39. Social Security income (spouse/RDP's)	
40. Pension / annuities (spouse/RDP's) <input type="checkbox"/> pension <input type="checkbox"/> annuities <input type="checkbox"/> both	
41. Disability (spouse/RDP's)	
42. Interest / dividends / royalties (average monthly)	
43. Payments from trust / partnerships / entities	
44. Unemployment	
45. Other income (specify)	
46. Other income (specify)	
47. Other income (specify)	

List Gross Income	
48. Business income (yours)	
49. Business income (spouse/RDP's)	
50. Rental income	
51. Child support	
52. Alimony	
53. Seller carried contracts / sales	
54. Total income	\$

Personal expenses (actually paid). (May be limited by federal standards.)

	Amount
55. Rent / mortgage / real estate secured line(s) of credit <small>If renting—name, address, and phone number of landlord</small>	
56. Real estate taxes (Is this included in your mortgage payment? <input type="checkbox"/> No <input type="checkbox"/> Yes)	
57. Personal home owners / renters insurance: () Assoc. fees: ()	
58. Personal utilities: Electric: () Natural gas / oil: () Phone, internet, & cable: () Garbage: () Water / sewer: ()	
59. Food / clothing / other items: No. of people: () Their ages: ()	
60. Auto payments / lease	
61. Auto insurance	
62. Auto maintenance / fuel / other transportation	
63. Medical payments (not covered by insurance) (provide proof)	
64. Estimated tax payments (provide proof)	
65. Court ordered payments (alimony, child support, restitution, not deducted from your paycheck)	

Section 5. (continued) Monthly income and expense analysis

Personal expenses (actually paid). (continued) (May be limited by federal standards.)

	Amount
66. Garnishments (specify)	
67. Delinquent tax payments (other than Oregon state taxes, IRS, etc.)	
68. Work related child care expenses	
69. Other expenses (do not include unsecured debt) (specify)	
70. Total personal expenses	\$

Business expenses (actually paid). Provide current general ledger and profit / loss.

	Amount
71. Materials purchased (specify)	
72. Supplies (specify)	
73. Installment payments (specify)	
74. Monthly payments (specify)	
75. Rent / mortgage <small>If renting—name, address, and phone number of landlord</small>	
76. Insurance	
77. Business utilities: Electric: ()	
Natural gas / oil: () Phone, internet, & cable: ()	
Garbage: () Water / sewer: ()	
78. Net wages and salaries paid to employees	
79. Current taxes (payroll / business)	
80. Other: Specify: (do not include unsecured debt)	
81. Total business expenses	\$
82. Net disposable income (line 54 minus lines 70 and 81).....	\$

Section 6. Settlement offer calculations

83. Net disposable income from line 82 (If less than -0-, enter -0-)		
84. Disposable income formula (line 83 x 12.0)		
85. Total value of all immediate assets and real property equity from line 27 (If less than -0-, enter -0-)		
86. Assets and equity formula (line 85 x 0.75)		
87. Total settlement offer amount (add lines 84 and 86).....		\$
88. 5-percent nonrefundable payment submitted with this application (line 87 x 0.05)		\$

Payoff information

When will you pay the remainder of this settlement offer? (check one)

- Within 30 days from the date of Department of Revenue’s acceptance letter.
- In 12 equal monthly installments. Day of month you want your installment payments due: _____

Will you borrow the settlement offer amount (line 87)?

- Yes No

Terms and conditions

By making this offer, I understand and agree to these terms and conditions:

1. If I don't meet all of the terms and conditions of this offer, the Department of Revenue will cancel the settlement offer and **collect the full amount of my debt**, including interest and penalties.
2. I will voluntarily submit all settlement offer payments.
3. The Department of Revenue will apply all payments, refunds, or credits it receives before my settlement offer is approved to my debt and not to the settlement offer amount.
4. If I have a current payment plan for this debt, I will continue making payments, as agreed, while this offer is pending.
5. I forfeit my right to appeal [Oregon Revised Statute (ORS) 305.280(3)].
6. For three years from the date I pay the settlement offer amount in full, I will file all returns and pay all taxes due. I will pay any tax debt in full within 90 days from the date of the notice I receive from the department. If I don't, I violate this settlement offer agreement and the Department of Revenue will collect the full debt amount.
7. I authorize the Department of Revenue to contact third parties (IRS, Department of Employment, credit reporting firms, etc.) to verify information I provided in the settlement offer application.
8. The Department of Revenue will release any tax liens on my property after a three year compliance period is complete.

Taxpayer agreement and authorization to use credit reports

I read and agree to the above terms and conditions. Under penalties of perjury, I declare that I examined this offer, including all attached documentation, and to the best of my knowledge and belief, it is true, correct, and complete. I (we) authorize the Oregon Department of Revenue to use credit reports and other tools to verify any information in this settlement offer application and for collection purposes.

SIGN HERE	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">➔</div> <div style="flex-grow: 1;">Your signature</div> <div style="margin-left: 10px;">Date</div> </div>
	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">➔</div> <div style="flex-grow: 1;">Spouse/RDP signature (if applying jointly, BOTH must sign even if only one had income)</div> <div style="margin-left: 10px;">Date</div> </div>

Return your completed application, documentation, and 5-percent payment to:

Oregon Department of Revenue
PO Box 14725
Salem OR 97309-5018

Did you include everything?

Before mailing, please review your application to make sure it's complete and includes all supporting documentation. We'll return your application if you don't sign it or include payment; are appealing your tax debt; or haven't filed all required tax returns (see page 2).

Did you...

1. Include a 5-percent payment with this application?
2. Sign the taxpayer agreement and authorization to use credit reports (above)? If applying jointly, did your spouse/RDP sign it?
3. Complete the *Tax Information Authorization and Power of Attorney for Representation* form, if needed?
4. Make a copy of this application for your records?

If you answered yes to each question, included all supporting documentation, meet all the conditions for qualifying (page 2), you're ready to submit your application. We'll contact you within 10 business days to let you know we received it.

If you need to contact us, see page 5.



**Tax Information Authorization
and
Power of Attorney for Representation**

For office use only
Date received

- Please print. • Use only blue or black ink. • See additional information on the back.

Taxpayer name		Identifying number (SSN, BIN, FEIN, etc.)	
Spouse's name, if joint return		Spouse's identifying number (SSN, etc.)	
Address	City	State	ZIP code

Check only one:

- Tax Information Authorization:** Checking this box allows the department to disclose your confidential tax information to your designee. You may designate a person, agency, firm, or organization.
- Power of Attorney for Representation:** Check this box if you want a person to "represent" you. This means the person may receive confidential information and may make decisions on your behalf. The person you designate **must** meet the qualifications listed on the back of this form.

For All tax years, or Specific tax years: _____ ,

I hereby appoint the following person as designee or authorized representative:

Name	Phone ()	Fax ()
Mailing address	City	State ZIP code

Representative's title and Oregon license number or relationship to taxpayer _____

If out-of-state CPA, sign here attesting you meet the requirements to practice in Oregon (see instructions)

The above named is authorized to receive my confidential tax information and/or represent me before the Oregon Department of Revenue for:

- All tax matters, or
- Specific tax matters. Enter tax program name(s): _____

Signature of taxpayer(s)

- I acknowledge the following provision: Actions taken by an authorized representative are binding, even if the representative is not an attorney. Proceedings cannot later be declared legally defective because the representative was not an attorney.
- Corporate officers, partners, fiduciaries, or other qualified persons signing on behalf of the taxpayer(s): By signing, I also certify that I have the authority to execute this form.
- If a tax matter concerns a joint return, both spouses must sign if joint representation is requested. Taxpayers filing jointly may authorize separate representatives.

Signature X	Print name	Date
Title (if applicable)	Daytime phone ()	
Spouse (if joint representation) X	Print name	Date

Note: This authorization form automatically revokes and replaces all earlier tax authorizations and/or all earlier powers of attorney on file with the Oregon Department of Revenue for the **same** tax matters and years or periods covered by this form. If you **do not** want to revoke a prior authorization, initial here _____.

Attach a copy of any other tax information authorization or power of attorney you want to remain in effect.

Complete the following, if known (for routing purposes only):
 Revenue employee: _____
 Division/Section: _____
 Phone/Fax: _____

Send to: Oregon Department of Revenue
 955 Center St NE
 Salem OR 97301-2555

Visit www.oregon.gov/dor to complete this form using Revenue Online.

**If this tax information authorization or power of attorney form is not signed, it will be returned.
 Power of attorney forms submitted with Revenue Online will be signed electronically.**

Additional information

This form is used for two purposes:

- **Tax information disclosure authorization.** You authorize the department to disclose your confidential tax information to another person. This person will not receive original notices we send to you.
- **Power of attorney for representation.** You authorize another person to represent you and act on your behalf. The person must meet the qualifications below. Unless you specify differently, this person will have full power to do all things you might do, with as much binding effect, including, but not limited to: providing information; preparing, signing, executing, filing, and inspecting returns and reports; and executing statute of limitation extensions and closing agreements.

This form is effective on the date signed. Authorization terminates when the department receives written revocation notice or a new form is executed (unless the space provided on the front is initialed indicating that prior forms are still valid).

Unless the appointed representative has a fiduciary relationship to the taxpayer (such as personal representative, trustee, guardian, conservator), original Notices of Deficiency or Assessment will be mailed to the taxpayer as required by law. A copy will be provided to the appointed representative when requested.

For corporations, “taxpayer” as used on this form, must be the corporation that is subject to Oregon tax. List fiscal years by year end date.

Qualifications to represent taxpayer(s) before Department of Revenue

Under Oregon Revised Statute (ORS) 305.230 and Oregon Administrative Rule (OAR) 150-305.230, a person must meet one of the following qualifications in order to represent you before the Department of Revenue.

1. For all tax programs:

- a. An adult immediate family member (spouse, parent, child, or sibling).
- b. An attorney qualified to practice law in Oregon.
- c. A certified public accountant (CPA) or public accountant (PA) qualified to practice public accountancy in Oregon, and their employees.
- d. An IRS enrolled agent (EA) qualified to prepare tax returns in Oregon.
- e. A designated employee of the taxpayer.
- f. An officer or full-time employee of a corporation (including a parent, subsidiary, or other affiliated corporation), association, or organized group for that entity.
- g. A full-time employee of a trust, receivership, guardianship, or estate for that entity.
- h. An individual outside the United States if representation takes place outside the United States.

2. For income tax issues:

- a. All those listed in (1); plus
- b. A licensed tax consultant (LTC) or licensed tax preparer (LTP) licensed by the Oregon State Board of Tax Practitioners.

3. For ad valorem property tax issues:

- a. All those listed in (1); plus
- b. An Oregon licensed real estate broker or a principal real estate broker; or
- c. An Oregon certified, licensed, or registered appraiser; or
- d. An authorized agent for designated utilities and companies assessed by the department under ORS 308.505 through 308.665 and ORS 308.805 through 308.820.

4. For forestland and timber tax issues:

- a. All those listed in (1), (2), and (3)(b) and (c); plus
- b. A consulting forester.

An individual who prepares and either signs your tax return or who is not required to sign your tax return (by the instructions or by rule), may represent you **during an audit of that return. That individual may not represent you for any other purpose unless they meet one of the qualifications listed above.**

Generally, declarations for representation in cases appealed beyond the Department of Revenue must be in writing to the Tax Court Magistrate. A person recognized by a Tax Court Magistrate will be recognized as your representative by the department.

Tax matters partners and S corporation shareholders. See OARs 150-305.242(2) and (5) and 150-305.230 for additional information. Include the partnership or S corporation name in the taxpayer name area.

Out-of-state attorneys and CPAs

Attorneys may contact the Oregon State Bar for information on practicing in Oregon. If your out-of-state representative receives authorization to practice in Oregon, attach proof to this form.

CPAs may practice in Oregon if they meet the following substantial equivalency requirements of ORS 673.010:

1. Licensed in another state;
2. Have an accredited baccalaureate degree with at least 150 semester hours of college education;
3. Passed the Uniform CPA exam; **and**
4. Have a minimum of one year experience.

Have questions? Need help?

General tax information www.oregon.gov/dor/Salem (503) 378-4988
Toll-free from an Oregon prefix..... 1 (800) 356-4222

Asistencia en español:

En Salem o fuera de Oregon (503) 378-4988
Gratis de prefijo de Oregon 1 (800) 356-4222

TTY (hearing or speech impaired; machine only):

Salem area or outside Oregon (503) 945-8617
Toll-free from an Oregon prefix..... 1 (800) 886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers above for information in alternative formats.