

# YOUR RIGHTS AS A TAXPAYER

## Our promise to Oregon taxpayers

At the Department of Revenue our top priority is to treat each, and every taxpayer fairly, professionally, and courteously. To this end, quality customer service is part of every department employee's job. We expect our staff to interact with taxpayers in a polite and respectful manner, and, at the same time, work to answer your questions or resolve any problems as quickly as possible.

Every interaction with a taxpayer will be guided by our agency values:

- We work to earn the trust of taxpayers.
- We seek dignity and inclusion for all.
- We do the right thing.
- We build partnerships.
- We rise to the occasion.

Your rights as an Oregon taxpayer are spelled out in the Oregon "Taxpayer Bill of Rights" (ORS 305.860—305.900). The following is a summary of your rights and the Department of Revenue's responsibilities to you as an Oregon taxpayer.

## Taxpayer rights

As a taxpayer, you are entitled to fair, professional, prompt, and courteous treatment. You also have specific rights under state law. You have the right to:

- Confidentiality.
- Pay only your fair share of Oregon taxes.
- A clear explanation of what you owe, including any penalty and interest.
- To meet with the department to discuss our determinations about your taxes.
- Enter into a payment plan for your tax debt if you meet the eligibility requirements and if the Director of the Department of Revenue determines that the agreement will facilitate collection of such liability.
- A waiver of interest in certain circumstances.



## Department of Revenue responsibilities

The Department of Revenue is required to:

- Ensure the state's tax laws are applied consistently and fairly so you pay the correct amount of tax.
- Provide a clear explanation of the basis for our determination in the initial notice you receive about any underpayment of tax.
- Meet with taxpayers who wish to discuss the Department's determinations about their taxes. During any meeting or communication, the Department will explain your rights under each process, including the collections, audits and appeal processes.
- Keep your tax information confidential, regardless of whether it comes from your state tax returns, letters to us, or meetings with you.
- Collect taxes owed to the state. When taxes go unpaid, we may need to initiate a collections process, under which you have specific rights.
- Provide a clear explanation of the audit process, including why we are asking for information, how we will use that information and what will happen if you don't provide that information, and a written explanation of any changes we make to your tax return because of the audit.

## Refund, complaint, audit and appeal procedures

You can claim a refund for a previous tax year by filing an amended return up to (a) three years from the due date of your original return or the date you filed your tax return or (b) two years from the date you paid your tax or a portion of your tax, whichever is later.

You have the right to:

- Appeal determinations by the Department of Revenue. Your appeal rights and instructions for filing an appeal will be included in the letters we send you.
- Meet with the department to discuss your taxes or request a conference to appeal a decision. You will be provided an explanation of what to expect during the conference or meeting and may have a representative present who you may consult with during your meeting or conference.
- Record your meeting with the department. If we make a recording of the meeting or conference, we will notify you in advance the meeting or conference will be recorded. You may request a copy of the recording.
- Not be present during a meeting or conference, if represented, unless you are subpoenaed by the department.
- Receive a clear explanation of the audit process. Should we select your return for an audit, you may request an explanation of the audit process, including why we are asking for information and how we will use that information what will happen if you don't provide that information, and a written explanation of any changes we make to your tax return because of the audit.

## Where to find help

The Department encourages taxpayers to work through normal and existing channels to have questions answered or problems addressed.

503-378-4988 or 1-800-356-4222  
TTY: We accept all relay calls.  
Fax: 503-945-8738  
[questions.dor@dor.oregon.gov](mailto:questions.dor@dor.oregon.gov)

If you think you are not being treated fairly, or if you have a problem or complaint, please contact the Office of the Taxpayer Advocate for assistance. The Taxpayer Advocate is here to make sure your rights as an Oregon taxpayer are protected.

Phone: 503-945-8700  
TTY: We accept all relay calls.  
[taxpayer.advocate@DOR.oregon.gov](mailto:taxpayer.advocate@DOR.oregon.gov)

## Magistrate Division

If you disagree with the decision from the written objection or conference, or you didn't appeal within the 30-day appeal period, you may appeal to the Magistrate Division of the Oregon Tax Court. You must appeal within 90 days after the date on the notice of assessment.

Note: Notice of penalty waiver determinations are generally not appealable to the Magistrate Division.

If you don't appeal within the 90 days, you can appeal within two years after you pay the tax, penalty, and interest. If you didn't appeal a refund adjustment within 30 days, you may appeal to the Magistrate Division within 120 days from the date of our notice.

To appeal to the Magistrate Division, you must file a form and pay a filing fee. Forms are available from the Tax Court.

For more information about Magistrate appeals, contact:

Oregon Tax Court  
Magistrate Division  
1163 State Street  
Salem OR 97301-2563  
503-986-5650  
[www.courts.oregon.gov/tax](http://www.courts.oregon.gov/tax)

## Regular division

If you disagree with the Magistrate decision, you may appeal to the regular division of the Oregon Tax Court.

For more information visit:  
[www.courts.oregon.gov/tax](http://www.courts.oregon.gov/tax)

## How to request a copy of your tax return

If you need a copy of your original return, you may request one through your Revenue Online account or write to:

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

Be sure to include the following in your request:

- The name(s) and address shown on your return.
- Your current address.
- The tax year(s) involved.
- The Social Security number(s) and signatures of the person(s) who filed the return.
- \$5 for each return ordered.