



# Corporate Activity Tax First Year Filing Trends and Information

May 21, 2021

Robin Elliott

# Agenda

- 01** CAT Overview
- 02** 2020 Filing Trends and Issues
- 03** Q&A



# CAT Overview

# Quick CAT Facts

- CAT applies to businesses that have nexus in Oregon, and commercial activity in excess of \$1 million annually after exclusions and subtractions.
- Commercial activity is defined as the fair market value of all amounts realized in the regular course of trade or business that meet the transactional test in OAR 150-314-0335(5).
- CAT calculation:  $(\text{Taxable amount}) \times 0.57\% + \$250 = \text{CAT Liability}$

# Exclusions from Commercial Activity

More than 40 items are excluded from the definition of commercial activity for the purposes of the CAT. Some examples are:

- Receipts from the wholesale and retail sales of groceries.
- Farmers' sales to agricultural co-ops described in IRC 1381.
- Receipts from fluid milk sales by dairy farmers who are not members of an agricultural co-op.
- Crop insurance proceeds (except proceeds for loss of commercial activity).
- Amounts received by an agent on behalf of another in excess of the agent's fee or commission.
- Receipts from transactions between members of a unitary group.

# Excluded Entities

- IRC 501 Organizations
- Farmers' cooperatives, if under IRC 521
- Governmental entities
- State tuition programs under IRC 529
- Hospitals and long term-care facilities that are Medicare providers
- Businesses with less than \$750,000 in Oregon commercial activity
- Manufactured dwelling park non-profit cooperatives

# CAT Subtraction

- ORS 317A.119 allows taxpayers to subtract 35 percent of the greater of cost inputs or labor costs from their commercial activity sourced to Oregon.
  - A subtraction is not allowed for expenses from transactions among members of a unitary group, or cost inputs or labor costs associated with receipts from items excluded from the commercial activity.
  - Subtraction may not exceed 95 percent of the taxpayer's commercial activity.

# CAT Labor Costs Subtraction

- Labor costs include most compensation paid to employees such as wages, health insurance benefits, retirement benefits, and other fringe benefits, but does ***not*** include payroll taxes or compensation in excess of \$500,000 paid to any single employee.



# Definition of Employee

For the purposes of the CAT subtraction, “employees” do not include:

- Partners in a partnership who receive guaranteed payments or distributive income.
- Members in a limited liability company (LLC) who receive guaranteed payments or distributive income.
- Statutory employees described in IRC Section 3121(d)(3).
- Independent contractors as defined in ORS 670.600.

# The Pandemic and CAT's First Filing Year

- The CAT is an annual calendar year tax with returns due April 15 each year.
- Filing extensions of up to six months may be granted based on good cause as defined in OAR 150-317-1330.
- An extension is for filing only and does not impact quarterly estimated payment due dates.
- The department did not assess penalties to underestimated or missed 2020 quarterly payments if taxpayer made a good faith effort to comply with CAT requirements.



# 2020 CAT Filing Trends and Issues

# Processing Issues

- Extension Requests from Non-Registered Taxpayers
  - Taxpayer or taxpayer agent initially did not believe that taxpayer would meet the CAT threshold and thus did not register, but determined at end of year that minimum threshold was met and payments and return were due.
  - Taxpayers were not aware of the CAT tax.
- Program can't process a filing extension for a non-registered taxpayer.



# Basic Return Issues (cont.)

## Taxpayers claiming subcontractor exclusion when not eligible

- The subcontractor exclusion is specific to general contractors who incurred labor costs for single family residential construction located in Oregon.

When calculating amounts for line 17 taxpayers should include all payments made for the year, including the payment made with the return and/or any extension request.

## Taxpayers are attempting to file through Revenue Online

- CAT returns may be filed by mail, or through an approved e-file vendor; return filing is not available through Revenue Online.



# Substitute Method (cont.)

- Taxpayers checking the substitute method box are not including correct amounts on lines 3 and 4

## 2020 Form OR-CAT

Oregon Department of Revenue

Page 3 of 6 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

1. Total commercial activity ..... 1.

/  /  /  . 0 0

2. Total exclusions from commercial activity (attach schedule OR-EXC-CAT).... 2.

/  /  /  . 0 0

3. Cost inputs attributable to commercial activity..... 3.

/  /  /  . 0 0

4. Labor costs attributable to commercial activity (not to exceed \$500,000 for any single employee) ..... 4.

/  /  /  . 0 0

5. Multiply either line 3 or line 4, whichever is greater, by 35 percent and round the product to the nearest whole dollar ..... 5.

/  /  /  . 0 0

6. Apportionment percentage of subtraction (see instructions). Include an attachment showing calculations. Check the box if electing the substitute method ..... 6.

.  %

Substitute method (see instructions, enter your commercial activity ratio on line 6).

7. CAT subtraction (see instructions) ..... 7.

/  /  /  . 0 0



# Substitute Method (cont.)

- Confusion regarding line 7, CAT subtraction, when using the substitute method
  - The substitute method requires a separate calculation
  - Do NOT carry line 5 to line 7 when using the substitute method
  - Follow the directions for calculation for the substitute method found in the Form OR-CAT instructions, and enter the resulting amount on line 7

## 2020 Form OR-CAT

Oregon Department of Revenue

Page 3 of 6 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

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3. Cost inputs attributable to commercial activity.....3.

 /  /  /  . 0 0

4. Labor costs attributable to commercial activity (not to exceed \$500,000 for any single employee).....4.

 /  /  /  . 0 0

5. Multiply either line 3 or line 4, whichever is greater, by 35 percent and round the product to the nearest whole dollar.....5.

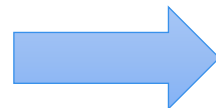
 /  /  /  . 0 0

6. Apportionment percentage of subtraction (see instructions). Include an attachment showing calculations. Check the box if electing the substitute method.....6.

 .  %

Substitute method (see instructions, enter your commercial activity ratio on line 6).

7. CAT subtraction (see instructions) .....7.

 /  /  /  . 0 0

# Zero Tax Due Returns

- Taxpayers may be required to file a return, but have no CAT liability to pay.
- While the CAT calculation is  $(\text{Taxable Amount}) \times 0.57\% + \$250$ , taxpayers may calculate a zero tax due as they progress through the Form OR-CAT.
- Taxpayers are interpreting the CAT calculation to mean there is a \$250 minimum tax due.
- If progression through the Form OR-CAT results in a zero tax due, there is no need to enter \$250 in the amount owed field or to send a payment.

# ACH Credit

- Taxpayers must submit a new ACH Credit application to pay the CAT tax via ACH.
  - We are unable to use the Corp tax addenda information.
- Do not submit payments for a subsidiary that is not part of a unitary filing through CAT ACH channels.

## ACH Credit (cont.)

- Return and extension payments via ACH must indicate Quarter 4 to ensure proper allocation.
- Double check end dates to ensure they match the intended filing period.
  - Payments with inaccurate end dates can not be properly allocated by the system.

# Practitioner Feedback

- As we work to streamline CAT filing processes, we'd love your feedback.
- Do you have suggestions to improve your experience utilizing the CAT forms and instructions?

# CAT Questions or Feedback?

- There is a wealth of information available on our website, including FAQ, training materials, and informational videos covering some of the most common questions and areas of interest regarding the CAT.
- You may also reach out to the CAT team with general questions about the CAT via email at [cat.help.dor@oregon.gov](mailto:cat.help.dor@oregon.gov), or by telephone at 503-945-8005.
- For the most up to date information regarding the CAT, we recommend subscribing to our mailing list. A link is available from our website.



**Do you have further questions or need help?**

[www.oregon.gov/dor](http://www.oregon.gov/dor)

503-378-4988 or 800-356-4222

[questions.dor@oregon.gov](mailto:questions.dor@oregon.gov)

Contact us for ADA accommodations or assistance in other languages.



# Tax Professional Liaison Meeting

Personal Income Tax

May 21, 2021

Jackie Hovey, Tax Policy Analyst

Questions? Email to [taxprofessional.meeting@oregon.gov](mailto:taxprofessional.meeting@oregon.gov)



# Agenda

- 01** Redesigned forms
- 02** Vouchers
- 03** Federal tax subtraction
- 04** PIT tax rates

# Redesigned Forms

Schedule:

2020: Vouchers

2021: Form OR-40 series and supporting schedules

2022 and beyond: Other forms

Oregon Department of Revenue

**2021 Form OR-40**  
**Oregon Individual Income Tax Return for Full-year Residents**

Page 1 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Fiscal year ending date (MM/DD/YYYY)  /  /

Space for 2-D barcodes—do not write in box below

Calculated with "as if" federal return     Extension filed  
 Short-year tax election     Form OR-24  
 Federal disaster relief     Federal Form 8886  
 Amended return.  
If amending for an NOL, tax  
year the NOL was generated:  (NOL tax year (YYYY))

First name  Initial  Date of birth (MM/DD/YYYY)  /  /

Last name

Social Security number (SSN)  -  -

First time using this SSN (see instructions)     Applied for ITIN     Deceased

Spouse's first name  Initial  Spouse's date of birth (MM/DD/YYYY)  /  /

Spouse's last name

Spouse's Social Security number (SSN)  -  -

First time using this SSN (see instructions)     Applied for ITIN     Deceased

Address


City  State  ZIP code  -

Country  Phone  -  -

**Filing Status** (check only one box)

1.  Single    2.  Married filing jointly    3.  Married filing separately (enter spouse's information **above**)  
4.  Head of household (with qualifying dependent)    5.  Qualifying widow(er) with dependent child

150-101-040  
(Rev. 04-22-21, ver. 01) Draft 1

  
00462101010000



# Vouchers

Soon to have mailing addresses!  
Still really big, though.

**Form OR-40-V**  
**Oregon Individual Income Tax Payment Voucher**

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Tax year begins (MM/DD/YYYY)      Tax year ends (MM/DD/YYYY)

First name      Initial

Last name

Social Security number (SSN)

Spouse's first name      Initial

Spouse's last name

Spouse's SSN

Current mailing address

City      State      ZIP code

Contact phone

Want to make your payment online? Find options at [www.oregon.gov/dor](http://www.oregon.gov/dor).

Use this voucher only if you are making a payment without a return. For more information, see Form OR-40-V Instructions. Make your check, money order, or cashier's check payable to the Oregon Department of Revenue. Write "Form OR-40-V," your daytime phone, the last four digits of your SSN or ITIN, and the tax year on your payment. Don't mail cash. Mail the payment and voucher to:

Oregon Department of Revenue  
PO Box 14950  
Salem OR 97309-0950

Payment type (check one)

Original return


Estimated payment

Amended return

Enter payment amount

\$      ,      ,      . 0 0

150-101-172  
(Rev. 06-06-21, ver. 04) Draft 1



# Federal Tax Subtraction



Federal tax after all credits except EITC.

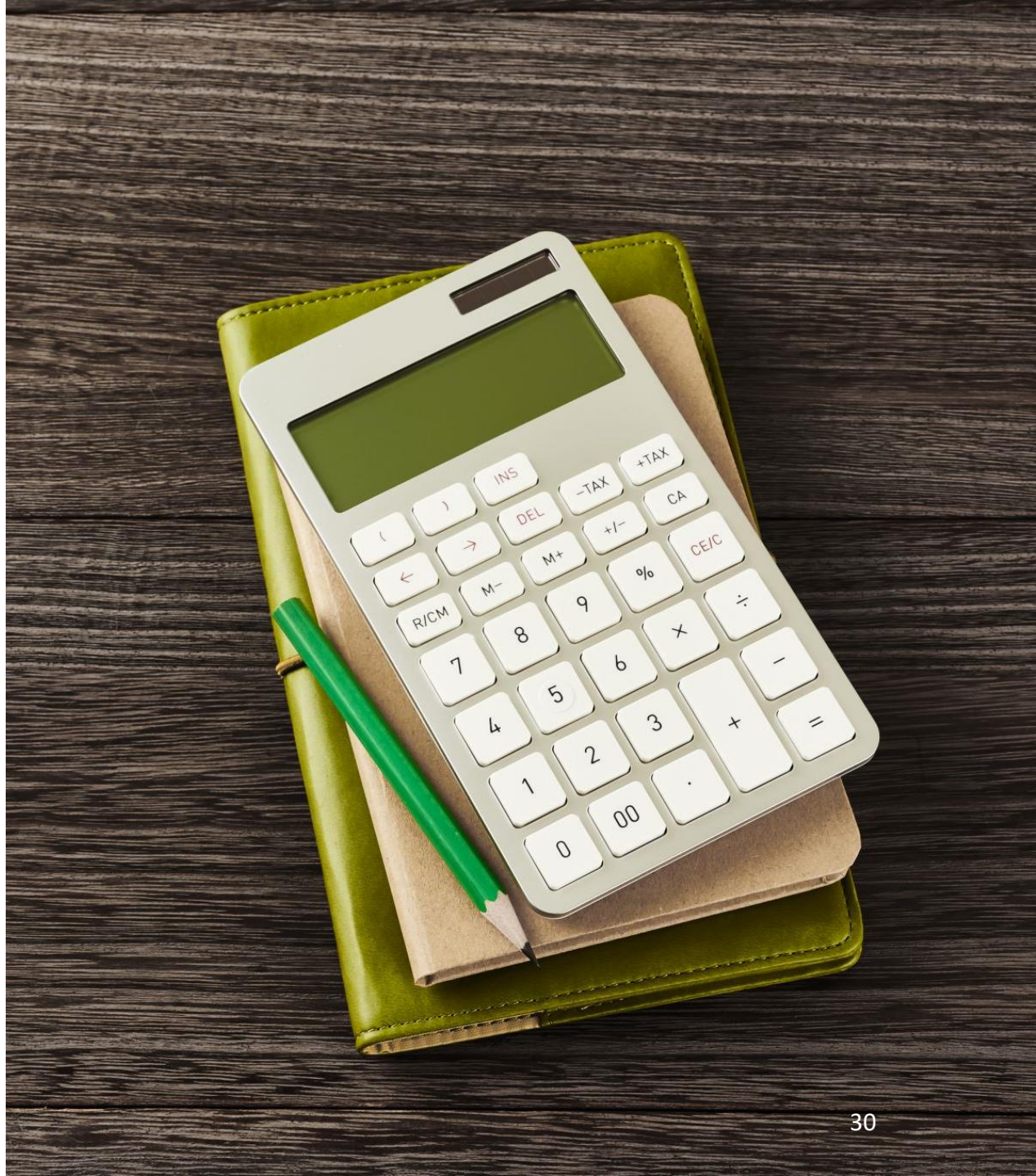


Includes Recovery Rebate credit and advance (stimulus) payments.

# Federal Tax Subtraction Cont.

Potential legislative changes:

- Retroactively omit stimulus from 2020 calculation?
- Omit stimulus from 2021 calculation?
- Tax credit for 2020 on 2021 return?
- Subtraction for 2020 on 2021 return?
- Other means of distributing revenue?
- None of the above?



# Better Late Than Never!

HB 3427 (2019 legislation)  
– Decreased first three personal income tax rates by 0.25 percent, starting with tax year 2020.

## Marginal tax rates

Single	5%	First \$3,550	4.75%	First \$3,600
	7%	\$3,351–\$8,900	6.75%	\$3,601–\$9,050
Married filing separately	9%	\$8,901–\$125,000	8.75%	\$9,051–\$125,000
	9.9%	Over \$125,000		Over \$125,000
Married filing jointly	5%	First \$7,100	4.75%	First \$7,200
	7%	\$7,101–\$17,800	6.75%	\$7,201–\$18,100
Head of household	9%	\$17,801–\$250,000	8.75%	\$18,101–\$250,000
	9.9%	Over \$250,000		Over \$250,000
Qualifying widow(er)				



## Questions?

[taxprofessional.meeting@oregon.gov](mailto:taxprofessional.meeting@oregon.gov)

[prac.revenue@oregon.gov](mailto:prac.revenue@oregon.gov)

[jackie.hovey@oregon.gov](mailto:jackie.hovey@oregon.gov)





# 2020 Adjusted Return Project

Unemployment Exclusion

Tax Practitioner Liaison Meeting

May 21, 2021

David Armstrong, Policy Analyst

- American Rescue Plan Act (ARPA) passed March 11, 2021
- ARPA excluded the first \$10,200 in unemployment benefits
- Many taxpayers had already filed returns
- Filing Due Date Extended to May 17, 2021

# Timeline



# Return Adjustments



164,000 RETURNS  
ADJUSTED



150 EMPLOYEES WORKED  
ON THE PROJECT



36 DAYS TO COMPLETE

# Impacts

## Audit

- Audits on Hold

## Return Processing

- Return Processing Delays



Utilize ROL (Revenue Online)



Quick resolution in most cases



May need to amend



## Questions?

David Armstrong

503-586-9368

[david.w.armstrong@oregon.gov](mailto:david.w.armstrong@oregon.gov)



# Revenue Online Overview

Practitioner's Meeting

May 21, 2021

Shannon Richards and Daniel Melzer



# Agenda

- 01** Tax Professional's Web page
- 02** Registering as a Tax Professional
- 03** Adding Access to Client Accounts
- 04** Submitting Requests and Documents
- 05** Canceling Access to Client Accounts


OREGON.GOV Home Forms Contact Us FAQ Programs Public Records Press About Us Revenue Online

American R  
Filing and p  
...  
...  
For the latest  
obligations, v

- Individuals
- Businesses
- Tax Professionals**
- Property Tax
- Government & Researchers

the IRS in automatically extending the tax filing and payment due dates for individuals to May 17. For more information, [see our FAQ](#).  
received unemployment benefits in 2020 and have already filed their return, the department will correct your return and lower your tax bill or  
so following [IRS guidance](#). Read the [American Rescue Plan FAQ](#) for more information.

in Oregon, visit the [Oregon Health Authority](#). To learn how the coronavirus pandemic, wildfires, and straight-line winds affect your tax  
we've closed our offices to walk-ins. If you need to get hold of us, please make an appointment. Go to our [Contact Us](#) page for details.

 **Oregon Department of Revenue**

**Free tax preparation services**  
Learn more; find approved tax preparation services

Free tax prep services Corporate Activity Tax Oregon Withholding Feedback Survey

# Wildfire Resources

[FEMA assistance site for Oregonians affected by the wildfires](#) | [Wildfire and straight-line wind tax relief FAQ](#)

FORMS AND PUBLICATIONS

INDIVIDUALS

BUSINESSES

REVENUE ONLINE

# Tax professionals



## QUICK LINKS

- [W2 and 1099 reporting](#)
- [Payment options](#)
- [Appeal procedures](#)
- [Business and corporation taxes](#)
- [Cigarette and tobacco taxes](#)
- [Estate and transfer taxes](#)
- [OAA \(Other Agency Accounts\)](#)
- [Payroll withholding and transit taxes](#)
- [Personal income taxes](#)
- [Property taxes](#)
- [Timber taxes](#)
- [Transient lodging tax](#)
- [Statewide transit tax](#)
- [Other taxes and fees](#)



## RESOURCES

- [Protect clients from scammers](#)
- [FAQ](#)
- [Forms and publications center](#)
- [E-filing](#)
- [Form OR-EF](#)
- [Electronic Funds Transfer \(EFT\)](#)
- [Oregon Publication OR-17](#)
- [Oregon tax laws](#)
- [Power of Attorney form](#)
- [IRS resources for tax professionals](#)
- [IRS Publication 17](#)
- [Voluntary disclosure program](#)
- [Administrative rules and rulemaking](#)



## REVENUE ONLINE

### Benefits of Revenue Online:

- [View your clients' accounts.](#)
- [Make payments online.](#)
- [File some returns electronically.](#)
- [Check refund status.](#)
- [File appeals.](#)
- [Submit and view correspondence.](#)
- [Send audit documents.](#)

[Learn how to set up access to your clients' accounts](#)

[Go To Revenue Online](#)

## Contact us

Tax professionals survey

[Take The Survey](#)

### Licensed tax professionals only

To reach our dedicated practitioner specialist:

Email:

[prac.revenue@oregon.gov](mailto:prac.revenue@oregon.gov)

Phone: 503-947-3541.

### Liaison meetings

[Tax professional liaison meeting information](#)

### Stay up-to-date

Subscribe to [Revenews](#) now.

# Tax professionals



## QUICK LINKS

- [W2 and 1099 reporting](#)
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[prac.revenue@oregon.gov](mailto:prac.revenue@oregon.gov) 

Phone: 503-947-3541.

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# Revenue Online

 Home

**Filing and payment due dates:** Oregon has extended the tax filing and payment due dates for individuals to May 17.  
**Unemployment benefits:** For taxpayers who received unemployment benefits in 2020 and already filed, DOR will correct your return and lower your tax bill or issue a refund. If you haven't filed, please do so following IRS guidance. Visit our [tax relief options](#) page for more information.



## New to Revenue Online?

[Sign up now](#)

[Why sign up?](#)

## Log In

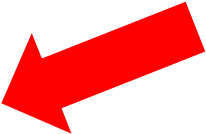
Username / Email

Password

[Log in](#)

[Forgot password?](#)

[Forgot username?](#)



Type in a keyword to narrow your choices



 Refunds



 Register



 File & Pay

## 1. Instructions

### Instructions

#### Who can use Revenue Online

You must have previously filed a return with the Oregon Department of Revenue for:

- Personal income taxes.
- Corporation excise and income taxes.
- Partnership taxes.
- Transit self-employment taxes.
- Cigarette/tobacco taxes.
- 911 emergency communications taxes.
- Payroll withholding and transit taxes.
- State lodging taxes.
- Marijuana taxes.
- Timber taxes.
- Composite return filing.

There will be new functionality and additional tax programs in the future, so check back for updates.

**Note for tax professionals and third parties** - Register with your own information. You can add access to your customers' accounts later.

#### What you need to continue

To complete the registration process you'll need:

- Email address.
- SSN or FEIN.
- ZIP code.
- Business identification number (BIN) or account ID.
- One of the following from the account you're trying to validate:
  - **Letter ID** - Located on any recent letter from the department.
  - **Return amount** - A line from one of your three recent returns.
  - **Payment amount** - One of your three most recent payments.

Cancel

Next >

## Customer Validation

Select your access type

Tax Professional

### Tax Professional

[Examples - When should I use third-party access?](#)

**Important:** The third party process requires users to set up access to their own tax profile and then validate into each of their clients accounts. This process will start by verifying your information first, and then we can work on gaining access to your clients.

Have you (or your company) ever filed a return for any program with the state of Oregon?

No

Would you like to access ROL as a business or an individual?

Individual or Sole Proprietor

Cancel

< Previous

Next >


# Revenue Online Sign Up

Home > Revenue Online Sign Up

1. Instructions > 2. Customer Validation > 3. Representative Information

## Representative Information

### Identifying Info

ID Type	Social Security Number (SSN) ▼	Is the address outside of the United States?	Yes	<b>No</b>
SSN	<input type="text"/>	Street	955 CENTER ST NE	
First Name	TAX	Street 2	<input type="text"/>	
Last Name	PRACTITIONER	Unit Type	<input type="text"/>	
		Unit	<input type="text"/>	
		City	SALEM	
		State	OR - OREGON ▼	
		ZIP	97301-2553	
			<b>Address Verified</b>	

Cancel

< Previous

Next >



## User Info

### Contact Information

Email - This will be your username.

Verify Email

First Name

Last Name

Phone Country

Phone Type

Phone Number

### Password & Security Question

Password

Verify Password

Secret Question

Secret Answer

Confirm Answer

### Authentication

By providing your phone or email here, we can validate your password along with an authentication code sent to either of these options. This will be used when accessing your tax information from a new device for the first time. You must provide at least one option to continue.

#### Email Authentication

Use my login email

Email

#### Text Message Authentication

Wireless Carrier

Wireless Country

Wireless Phone Number

Cancel

< Previous

Next >



1. Instructions

2. Customer Validation

3. Representative Information

4. User Info

5. Access Security

## Access Security

Do you want to allow new logins?

Yes

No

Do you want to allow 3rd party access?

Yes

No

Cancel

< Previous

Next >



## Confirmation

Your request has been submitted and your **confirmation number is** \*\*\*\*\*

Thank you for registering your tax accounts with Revenue Online.

With Revenue Online you can:

- Look up your tax account balance.
- Review your account transactions.
- Make payments.
- Submit forms and documents.
- Change personal information such as address, email, and phone numbers.

Don't share your username, password, or authentication code with anyone.

Need help? [Contact us](#).

Select **Ok** to return to the homepage and log in.

Printable View

OK

## Survey

We value your feedback! Please take a moment to fill out our brief survey on your experience. Typically, the survey will take 2-3 minutes to complete. We actively use feedback to constantly improve our delivery and provide you with the best possible service.

Take the survey

Logon

Tax Preparer

Last logged on 19-May-2021

Alerts

Pay outstanding balance: \$11,258.13

There are 5 unread messages

There is 1 unread letter

I Want To

Make a payment

Send a message

Manage payments and returns

Access another account

Individuals and Businesses

Accounts

Submissions

Correspondence

Individuals and Businesses



\*\*\*-\*\*-5555

\$1,948.63

TAX PREPARER



\*\*\*-\*\*-3333

\$9,309.50

THE CLIENT

Home

Logon

Tax Preparer [redacted]

Last logged on 19-May-2021

Alerts

Pay outstanding balance: \$11,258.13

There are 5 unread messages

There is 1 unread letter

I Want To

Make a payment

Send a message

Manage payments and returns

Access another account



Individuals and Businesses

Accounts

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Individuals and Businesses

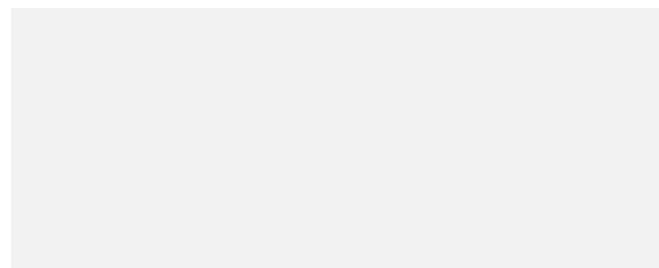


[redacted]

\$1,948.63

TAX PREPARER

[redacted]



**Account Access**

[Add third-party access](#)

Complete this process to request access to another customers account information as a third party representative. Once successfully validated, you will be able to submit requests on behalf of the entity or review their account information.

## Request Account Access

Please fill out the information below to request access to your clients' account(s). This one-time validation is necessary to gain access to the account information on Revenue Online. Once validated, an email or letter will be sent to the client(s) stating you established access to their account through Revenue Online. Adding access to more accounts will not remove the access for accounts you already have.

Provide the following information:

Customer Type

ID Type  ▾

SSN

Account Type  ▾

International address

Associated ZIP

Select one option below:

- Letter ID [How do I find a letter ID?](#)
- Payment amount [Which payment do I use?](#)
- Return line [Which return line do I use?](#)

Cancel

< Previous

Next >



Individual

TAX PREPARER

Balance: \$1,948.63

Alerts

Pay outstanding balance: \$1,948.63

There are 2 unread messages

I Want To

Make a payment

Manage payment plans and debt

Manage payments and returns

Send a message

Submit documents

Access another account

Request photocopies

Add a power of attorney



Accounts

Submissions

Correspondence

Names and Addresses

Logons

Accounts

View Accounts

Filter

Personal Income Tax

TAX PREPARER

\$1,948.63



Individual

THE CLIENT

Balance: \$9,309.50

Alerts

- Pay outstanding balance: \$9,309.50
- There are 3 unread messages
- There is 1 unread letter

I Want To

- Make a payment
- Manage payment plans and debt
- Manage payments and returns
- Send a message
- Submit documents
- Access another account

Accounts

Submissions

Correspondence

Names and Addresses

Logons

Accounts

View Accounts

Filter

Personal Income Tax

THE CLIENT


\$9,309.50

 Individual

> THE CLIENT

**Balance: \$9,309.50**

 Alerts

 Pay outstanding balance: \$9,309.50

 There are 3 unread messages

 There is 1 unread letter

 I Want To

[Make a payment](#)

[Manage payment plans and debt](#)

[Manage payments and returns](#)

[Send a message](#)

[Submit documents](#)

[Access another account](#)


**Accounts**

[Submissions](#)

[Correspondence](#)

[Names and Addresses](#)

[Logons](#)

 Accounts

[View Accounts](#)

Filter

Personal Income Tax

THE CLIENT

**\$9,309.50**



Account

THE CLIENT

Balance: \$9,309.50

Account Alerts

Pay outstanding balance: \$9,309.50

There is 1 unread message

There is 1 unread letter

I Want To

Make a payment

Manage my payments and returns

Where's My Refund

View estimated payments

View scheduled payments

Submit penalty waiver

Submit apportionment request

Submit an appeal

Submit documents

Periods Submissions Correspondence Names and Addresses Logins

Periods


View Periods

31-Dec-2021	\$0.00		
31-Dec-2020	\$0.00		
31-Dec-2019	\$0.00		
31-Dec-2015	\$0.00	Late-Processed	
31-Dec-2014	\$9,309.50	Estimated	Make Payment

## Appeal Legal

### Appeal Request

Select the notice you wish to appeal

Notice of Deficiency 

If you disagree with a Notice of Deficiency or Notice of Proposed Refund Adjustment, you have the right to appeal to the department **within 30 days** of the date of the notice. You may submit your appeal here.

If you disagree with a Notice of Assessment or wish to appeal a refund adjustment notice **after the 30th day**, you must file a complaint with the Magistrate Division of the Oregon Tax Court. Refer to the appeal rights on the notice you received from us.

For more information about submitting an appeal, see our [appeal procedures](#).

Complaint forms for appealing to the Magistrate Division are available from the Tax Court:

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)



## Request for Appeal

Choose type of appeal you are submitting to the Department

A **written objection** is a written explanation of why you disagree with our adjustments. You should use the written objection appeal option if you have new information to provide.

A **conference appeal** is an opportunity to discuss why you disagree with our adjustments. Conferences are usually done by telephone. If you request a conference, we'll schedule a conference appointment for you or your representative to discuss the matter with one of our conference officers. You should use the conference appeal option if you disagree with our interpretation or application of tax laws.



Appeal Type

Written Objection - Use this to ch

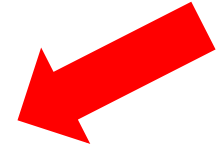
Enter your tax representative's name

Appeal Reason


Return

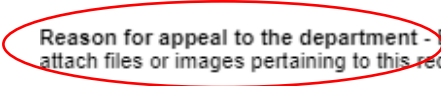
Letter ID

Required



Select a period in the table.

Select Period
 31-Dec-2020



**Reason for appeal to the department** - Explain why you are appealing our determination and any new information you want us to consider. You may attach files or images pertaining to this request on the following page.


Required

 Individual

> THE CLIENT

**Balance: \$9,309.50**

 Alerts

 Pay outstanding balance: \$9,309.50

 There are 3 unread messages

 There is 1 unread letter

 I Want To

[Make a payment](#)

[Manage payment plans and debt](#)

[Manage payments and returns](#)

[Send a message](#)

[Submit documents](#)

[Access another account](#)




Accounts

Submissions

Correspondence

Names and Addresses

Logons

 Accounts

[View Accounts](#)

Filter

Personal Income Tax

THE CLIENT

**\$9,309.50**

1. What are you attaching?

## What are you attaching?

### Submit Attachments

You can attach documents in response to any letter we've sent. If you have questions about what you need to submit, use the contact information on your letter or call or email our Tax Services Unit at (503) 378-4988 or [questions.dor@oregon.gov](mailto:questions.dor@oregon.gov).

Select where you'd like your documents sent.

Select the tax account this is in regards to.



Cancel

Next >

### Audit Information

Auditor's name



What period(s) are you responding to?

**Single** Multiple

Period

12/31/2020

Letter ID



Provide a brief description of your attachment(s).

Provide a brief description of your attachment(s).



### Attachments

Click the 'Add' button to attach your files. We accept up to 5 files, up to 100 mbs each.

If you need to attach something larger than this, please contact the person listed on your letter. You may attach the following file types: DOC, DOCX, PNG, XLS, XLSX, JPEG, JPG, TXT, PDF, and ZIP.

No attachments added.



#### Attachments

Add

Type	File Name	Description	Size
------	-----------	-------------	------

#### Select a file to attach

Cancel

Type: Attachment from my computer

Description:

Choose File No file chosen

Previous Submit

Save Cancel



### Attachments

Click the 'Add' button to attach your files. We accept up to 5 files, up to 100 mbs each.

If you need to attach something larger than this, please contact the person listed on your letter. You may attach the following file types: DOC, DOCX, PNG, XLS, XLSX, JPEG, JPG, TXT, PDF, and ZIP.

File attached!

#### Attachments

Add

Type	File Name	Description	Size	
Attachment from my cor	Test Blank Page.docx	Requested documents	11	Remove

Cancel

< Previous

Submit



 Home

 Logon

> Tax Preparer

Last logged on 19-May-2021

 Alerts

 Pay outstanding balance: \$11,258.13

 There are 5 unread messages

 There is 1 unread letter

 I Want To

[Make a payment](#)

[Send a message](#)

[Manage payments and returns](#)


[Access another account](#)

Individuals and Businesses

Accounts

Submissions

Correspondence

 Individuals and Businesses



TAX PREPARER

\$1,948.63




THE CLIENT

\$9,309.50

 Logon

[Edit](#)

 Alerts

 I Want To

> Tax Preparer

[Redacted]

Access: Master

Authentication

[Redacted]

✓ There are no alerts

 [Change password](#)

 [Authorized Agent](#)

 [Additional logons](#)

 [Manage additional logins](#)

 [Cancel my access](#)



Access Settings

Filter

TAX PREPARER -

General Access

Master

Personal Income Tax

Make Payments

All Periods

THE CLIENT -

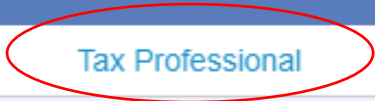
General Access

Tax Professional

Personal Income Tax

Make Payments

All Periods



Access Type : Tax Professional

[Cancel my access to THE CLIENT](#)



## Do you have questions or need help?

To reach our dedicated practitioner specialist:

Email: [prac.revenue@oregon.gov](mailto:prac.revenue@oregon.gov)

Phone: 503-947-3541

Contact us for ADA accommodations or assistance in other languages.