

Appeal rights for deficiencies based on federal or other states' audit reports



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www.oregon.gov/DOR

Do you have an appeal in progress with the Internal Revenue Service (IRS) or another state? If so, you may have extra time to file an appeal with the Magistrate Division of the Oregon Tax Court. To see if the appeal rights apply to you, answer the following questions:

1. Did you receive an Oregon billing on the same item billed by the IRS or another state?
2. Did you file a timely appeal with the IRS or another state?

If you answered "no" to either question, use the appeal procedures included with your Oregon notice.

If you answered "yes" to both questions, you need to send proof of your IRS or other state appeal to the Department of Revenue. Generally, this will be a copy of the IRS or other state's notice plus a copy of your written appeal request.

The time allowed for filing your proof of federal or other state's appeal varies.

Did you receive a **Notice of Deficiency** from the Oregon Department of Revenue? If so, send proof to the department of your IRS or other state appeal within 30 days of the date on the Notice of Deficiency. Your account will be assessed without penalty and held until the appeal with the IRS or other state is resolved. **Note:** Interest will continue to accrue on any unpaid tax.

Did you receive a **Notice of Deficiency Assessment** from the Oregon Department of Revenue prior to sending us proof of the appeal? If so, send us proof of your federal or other state appeal as soon as possible.

After you file proof of your appeal, the department will delay any further action on your account until the appeal process is completed. **Note:** Interest will continue to accrue on any unpaid tax.

You must notify the department within 30 days of the final resolution of your appeal with the IRS or the other state. We will review the information and determine whether any adjustments need to be made to your Oregon tax return. You will receive written notification of our determination. If you disagree with our determination, you may appeal to the Mag-

istrate Division of the Oregon Tax Court. Your complete appeal rights will be explained with the written determination. You must appeal within 90 days of our written determination.

Where to write

When you write to us, include:

- Your full name,
- Your current mailing address,
- Your Social Security number (SSN) or individual taxpayer identification number (ITIN),
- The tax year(s) involved,
- A detailed explanation of why you are appealing,
- Proof of your IRS or other state appeal, and
- A telephone number where you can be reached during the day.

Keep us informed of any changes to your address or telephone number.

Send your letter to:

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

Paying your liability

You can pay your liability at any step of the appeal process. Payment does not mean you agree with the notice. Payment stops interest from accruing on your account.

Taxpayer assistance

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

Asistencia en español:

Salem 503-378-4988
Gratis de prefijo de Oregon..... 1-800-356-4222

TTY (hearing or speech impaired; machine only):

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

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