

Filing your return after tax has been assessed



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www.oregon.gov/DOR

When you do not file a tax return but were required to file, the Oregon Department of Revenue “assesses” your tax. This means we compute how much tax you owe based on information we have available. You will then receive a Notice of Determination and Assessment.

Even if we have assessed your tax for one or more years, you may still file returns with the department for those years.

Why you should file

We compute your tax assessment using the information available to us about your income, filing status, exemptions, and withholding or estimated tax payments. Because we don’t have all your tax information, we may not be able to give you all the deductions or credits you may be entitled to. Once you file a tax return, we may be able to change the tax we assessed.

You may receive a refund

If your withholding and/or estimated tax payments add up to more than the tax due, we may be able to refund the excess to you. However, there are time limits. If you paid more tax than you should have, a refund will be allowed only if you file your return within three years of the due date of the original return.

For example, the return for 2004 was due April 15, 2005. Three years after that date is April 15, 2008. To receive a refund of excess tax payments for 2004, your return must be postmarked on or before April 15, 2008.

Where to mail your return after tax is assessed

Send your return to:

Oregon Department of Revenue
PO Box 14600
Salem OR 97309-5049

When you file your return, write “F.A.S.T. Unit” at the top of your return. Please use blue or black ink. This will help us process your return more quickly.

Reviewing your return

After reviewing your return, if we agree with the tax you show, we will change the tax assessed. If the income, deductions, credits, or payments shown on your return do not match our information, we will notify you. The notice we send will explain our adjustments and what to do if you disagree.

Your return needs to include information about filing status, exemptions, income, deductions, credits, tax, and payments. It must be signed and include a statement that, to the best of your knowledge and belief, is true, correct, and complete. The full statement is printed on the forms provided by the department and appears directly above the signature lines. If you change this statement on the form, your return may not be accepted. Your return also may not be accepted if:

- It contains a frivolous argument concerning the payment of taxes, or
- You file a return you know is not true or correct.

You will receive a Notice of Rejection if your return is not accepted. This notice can be appealed to the Magistrate Division of the Oregon Tax Court **within 90 days** of the date of the notice. But that is only if your return was sent to the department within 90 days of the date on the Notice of Determination and Assessment.

Appealing the Notice of Determination and Assessment to the Oregon Tax Court

You may also choose to file an appeal with the Magistrate Division of the Oregon Tax Court. Your appeal must be made within 90 days of the date of the Notice of Determination and Assessment or within two years after the tax, penalty, and interest shown on the notice is paid in full. If you file an appeal with the Magistrate Division, you will usually be required to file a tax return before the court will change the department’s assessment.

You can write or call the Magistrate Division to get a complaint form for filing an appeal at:

Oregon Tax Court
Magistrate Division
1163 State Street
Salem OR 97301-2563
(503) 986-5650
www.ojd.state.or.us/courts/tax

Within 90 days of the date on your notice, mail the following items to the address above:

- Your completed and signed complaint form, and
- Your filing fee, and
- A copy of your Notice of Determination and Assessment.

Appealing does not stop interest from being charged on the tax you owe. If you appeal and your tax assessment is reduced, the penalty and interest charges will also be reduced.

Paying your assessment during the appeal process

You can pay your balance due at any step of the appeal process. Payment does not mean you agree with the assessment. Payment stops more interest from being charged. If you pay, you can still appeal any time within two years of the date you pay the tax, penalty, and interest shown on the Notice of Determination and Assessment. You can make your payment by check or use a credit card.

You can ask for a discretionary waiver of part or all of the penalty and interest charges. Waiver criteria are outlined in Oregon Administrative Rules under 150-305.145. Most penalty and interest charge disagreements can be resolved with the department. For complete information on your appeal rights when requesting a discretionary waiver, see **Appealing penalty or interest**.

If you believe part or all of the penalty and interest charges should be adjusted, write to:

Oregon Department Revenue
PO Box 14725
Salem OR 97309-5018

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.