

Appealing a notice of deficiency or assessment



April 2008

www.oregon.gov/DOR

Appealing a Notice of Deficiency to the Oregon Department of Revenue

If you disagree with a Notice of Deficiency, you have the right to appeal. **You must appeal in writing within 30 days of the date on our notice.**

You have two appeal options. If you decide to appeal, choose **one** of the options listed below:

Option A: Written objection

Send a written objection and tell us why you disagree with the Notice of Deficiency. Write "Written Objection" at the top of your letter. Include any new information you have. **Within 30 days** of the date of the notice, send your letter to:

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

When you write, 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, and
- A telephone number where you can be reached during the day.

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

We will review your letter, try to resolve the matter, and send you a written decision. If an auditor adjusted your return, that auditor will review your letter including any information you provide and send you a written decision. If you disagree with the decision, you may continue your appeal and will receive new appeal instructions.

Option B: Conference

In writing, request a conference and tell us why you disagree with the Notice of Deficiency. Write "Conference Request" at the top of your letter. Include any new information you have. **Within 30 days** of the date of the notice, send your letter to:

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

When you write, 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, and
- A telephone number where you can be reached during the day.

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

A conference officer will discuss the matter with you or with someone you choose to represent you, usually by telephone. The conference officer will send you a written decision. You may choose to receive our decision by either regular or certified mail. If you disagree with the decision, you may continue your appeal and will receive new appeal instructions.

Appealing a Notice of Assessment to the Oregon Tax Court

If you disagree with a Notice of Assessment, you have the right to appeal. However, you cannot appeal tax that you said you owed with your return. You must appeal to the Magistrate Division of the Oregon Tax Court **within 90 days** of the date of the Notice of Assessment. Complaint forms for appealing to the Magistrate Division are available from the Tax Court. Call or write to request them.

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

Mail a signed complaint form along with the filing fee and a copy of the *Notice of Assessment* to the Magistrate Division of the Oregon Tax Court (address listed above).

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.