

If during the hearing you find out you need an attorney or representative, you may ask the ALJ for time to get one. The ALJ then will decide whether to allow your request.

WHAT IF I NEED AN INTERPRETER?

Hearings are conducted in English. If your knowledge of English is limited, or if you are hearing or speech impaired, or if you are reading this for a person whose knowledge of English is limited, contact the Office of Administrative Hearings immediately. We will arrange to have an interpreter available for the hearing. There is no charge to you for this service.

WHAT IF I HAVE SPECIAL NEEDS?

If you have special needs due to a physical impairment, let the Office of Administrative Hearings know immediately so that reasonable accommodations can be made for you.

WHEN WILL I GET THE DECISION?

The ALJ will review the evidence, write a decision and mail it to you. Normally, decisions are mailed within 45 days after the hearing.

WHAT ARE TIPS THAT CAN HELP ME IN THE HEARING?

- Before the hearing, list the points you want to cover at the hearing. Use the list to prepare your case, and use it at the hearing to make sure that you cover everything. Also write down questions that you want to ask witnesses.

IMPORTANT: If you have written evidence you want to use in the hearing, you must provide it to the ALJ (not your local employment office) and to the Employment Department Tax Section and any other party involved in the hearing before the time set for the hearing.

- Talk to your witnesses as soon as possible to be sure they will be available to testify and that their testimony is necessary.
- If your case is complicated, you may want an attorney or other representative. If you want an attorney or other representative, get one immediately and advise the Office of Administrative

Hearings of the name, address, and phone number of your attorney or representative.

- Testify only when it is your turn. Do not interrupt. You will be provided an opportunity to speak and ask questions.
- Testify to what you know—don't guess. If you don't know the answer to a question, say that you don't know.
- Don't repeat what has already been said.
- Make your questions short and to the point. Ask only one question at a time.
- Make sure your evidence is necessary to your case.
- Don't argue or get angry during the hearing. You will do a much better job of presenting your case if you stay calm.
- If you are not sure what to do during the hearing, ask the ALJ.

WHAT IF THE HEARING DECISION CHANGES THE INITIAL DECISION?

If the hearing decision changes the initial decision, the Tax Section will make changes required and will notify you.

WHAT IF I DON'T AGREE WITH THE HEARING DECISION?

If you disagree with the hearing decision, you may file a request for review with the State of Oregon Court of Appeals. Your decision will state the number of days you have to request a review. For information about filing a request for review, you may call the Court of Appeals at (503) 986-5555. Or you may write to: Court of Appeals, Appellate Records Manager, Supreme Court Bldg., Salem, Oregon 97310.

If you have any questions concerning the Hearings procedure, please contact the Office of Administrative Hearings:

Office of Administrative Hearings
PO Box 14020
Salem, OR 97309-4020
(503) 947-1515
FAX (503) 947-1531
TDD/TTY 711
Call toll-free 1-800-311-3394

State of Oregon
Office of Administrative Hearings
www.oregon.gov/OAH
UI PUB 93 (09-05)

OFFICE OF ADMINISTRATIVE HEARINGS

INFORMATION FOR EMPLOYERS ABOUT TAX HEARINGS

The Office of Administrative Hearings is an equal opportunity program/employer. Language assistance is available to individuals with limited English proficiency free of cost. Auxiliary aids or services are available upon request to individuals with disabilities.

La Oficina de Audiencias Administrativas es un programa/empleador que respeta la igualdad de oportunidades. Hay asistencia de idiomas para personas con conocimiento limitado del inglés sin costo y servicios auxiliares disponibles a pedido para minusválidos.

WHAT IS A TAX HEARING?

A hearing is a fact-finding process. If you disagree with a decision regarding your unemployment insurance tax account, you have the right to request a hearing. The parties give information about the case at the hearing. Most of the information is given by testimony.

All testimony is taken under oath. The information is taken by an Administrative Law Judge (ALJ). The ALJ is an employee of the Office of Administrative Hearings. The ALJ's job is to get the facts of the case and make a decision. The ALJ must make sure that all parties get a fair hearing. The hearing is the only chance the parties will have to tell their side of the case. If you want your information to be considered, you must appear at the hearing.

Employment Department tax hearings are recorded. If the hearing decision is appealed, a transcript of that recording will be reviewed by the Court of Appeals.

WHAT HAPPENS AT THE HEARING?

Most hearings are held by telephone. If the hearing is to be held by telephone, the notice will say so. If the hearing is to be in-person, the notice will give the address of where the hearing will be conducted.

The ALJ starts the hearing by explaining what will happen during the hearing and answering your questions.

The ALJ will then swear in the first witness. The ALJ will ask questions and allow the party to ask questions of his or her witness

on the issue. Then the other interested party or parties may ask questions of the witness. Then the next witness is called and the same process is followed. The process continues until all witnesses have given their testimony.

You will be given a chance to offer written evidence such as contracts, by-laws, account ledgers, tax records, etc. You are expected to have your evidence and witnesses available at the time of the hearing.

WHEN WILL THE HEARING BE HELD?

Prior to the hearing, you will receive a "Notice of Hearing." The notice will give the date and time of the hearing.

The hearing will start on time. If you are late for a hearing, or are not available at your telephone, your request for hearing may be dismissed. If your request for hearing is dismissed, the decision of the Employment Department Tax Section will remain in effect.

HOW DO I PREPARE FOR THE HEARING?

The Employment Department Tax Section mails copies of the case file to you or your representative. At the same time, they forward the case file to the Office of Administrative Hearings.

Carefully review the Employment Department Tax Section's decision and note each point with which you disagree. The decision of the Tax Section's representative is presumed to be legally correct. In order to have the decision changed, you must

present evidence to prove the decision is wrong. Try to present evidence that supports your disagreement with each of these points.

HOW DO I GET A WITNESS OR SUBPOENA?

If you need witnesses to help you explain your case, contact them as soon as possible. Be sure they are available at the time set for the hearing.

Before you ask witnesses to appear at the hearing, be sure their testimony is necessary. Talk to them first. Find out what they know. Generally, you will want witnesses who have first-hand knowledge of the facts of your case. If a witness will simply repeat what others will say, or doesn't know anything about your case, the ALJ might not allow him or her to testify.

If your witness is not willing to appear at the hearing, but his or her testimony is necessary, ask the Office of Administrative Hearings for a subpoena. A subpoena orders the person to appear at the hearing.

HOW DO I POSTPONE A HEARING?

A hearing may be postponed only if the request is made promptly and if you establish good cause for the postponement. If you need a postponement, telephone the Office of Administrative Hearings immediately. The Office of Administrative Hearings will allow or deny your request.

After a hearing has started, it may be interrupted and continued to a later date with the ALJ's permission. Hearings that

are continued are usually rescheduled and completed within a few weeks.

WHAT IF I NO LONGER WANT A HEARING?

Requests for a hearing may be withdrawn by notifying the Office of Administrative Hearings. If you withdraw your request for a hearing, the initial decision of the Employment Department Tax Section will remain in effect.

WHAT HAPPENS IF SOME EVIDENCE SURPRISES ME?

During the hearing if something new and unexpected arises, you may ask for a continuance of the hearing to get the papers or witnesses you need. The ALJ will determine whether good cause exists to continue the hearing.

MAY AN ATTORNEY REPRESENT ME?

You may represent yourself or be represented by an attorney, accountant, or any other person. Whether you need an attorney or other representative depends on the complexities of the issues and facts of the case. The Employment Department Tax Section usually does not have an attorney represent it.

If you are going to hire an attorney or other representative, do so right away. Your representative will need time to prepare your case. If you hire a representative, inform the Office of Administrative Hearings so that it can advise your representative of the date and time for the hearing.