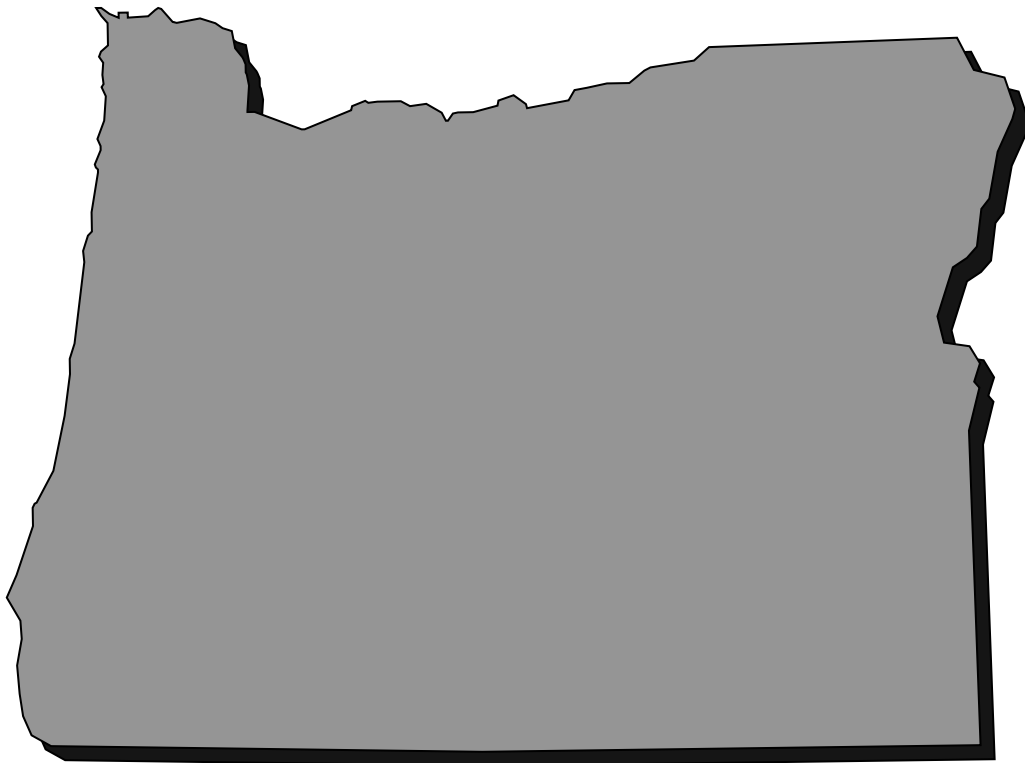


OREGON

Application for Settlement Offer



955 Center Street NE
Salem OR 97301-2555
www.oregon.gov/DOR

General Information

Settlement offer policy statement

We will accept a settlement offer when the amount you owe cannot be collected in full and the amount you offer reflects collection potential. Your offer will be accepted or rejected based on our evaluation of your ability to pay and the costs of collection. The goal of a settlement offer is to achieve a settlement that is best for you and the department. Acceptance of an offer is intended to give you a fresh start. However, if you violate the terms of the offer, collection action can resume on the full amount you owe.

Introduction

Some taxpayers owe more taxes than they can ever pay. If you are in this situation, you can ask us to settle your tax debt for a lesser amount.

How do I file a settlement offer application?

Forms can be obtained by calling us or visiting any of our field offices. See page 5 for telephone numbers and addresses. To file an application, complete the entire form and return it to the address listed on the form with the 5 percent payment. If you have been working with a department agent, continue to do so and send the application to the attention of the settlement offer processing group.

Under what conditions will the department accept my offer?

The following conditions must be met:

- Your tax debt must be final. We may not act on liabilities that are at any stage of the appeals process.
- You must be in compliance with Oregon tax return filing requirements for all tax years and all tax programs.
- You must be able to show that you cannot dispose of assets or borrow against them to pay your tax debt.
- Your financial statement must show that you do not have enough monthly income to fully pay your tax debt.
- An amount equal to 5 percent of the total offer must be sent with the application. This nonrefundable payment must be in bankable funds (money order, cashier's check or cash). Cash payments should never be sent through the mail. In the event your offer is not approved, this payment will be applied to the amount you owe the department.

If you do not meet all of the above conditions, you do not qualify for a settlement offer. However, ORS 305.155 may

allow the department to consider canceling all or part of your liability if, due to **exceptional circumstances**, requiring full payment would cause an economic hardship.

How is my inability to pay in full determined?

We will look at property you own; past, present, and future earning potential; amounts you owe; your present life style; your ability to borrow; and any other factors that might be helpful in making a decision.

What happens after I file my application?

- **If your application is complete**, we usually will act on it within 30 days after receiving it. Incomplete and/or inaccurate applications can cause **delays or denial** of your offer.
- If collection action is already in progress, it will continue. This includes, but is not limited to, wage attachments, levies, and property seizures.
- You will receive a decision in writing.

What happens if my settlement offer is accepted?

- If we accept your settlement offer, the amount usually must be paid in full within 10 days. Payment must be in bankable funds (money orders, cashier's checks, cash, or credit card).
- If you are unable to pay the entire amount within 10 days, you can ask for a payment plan. These plans are limited to six equal monthly payments. All payments must be made in bankable funds.
- When the full amount has been paid, we will issue satisfactions of all outstanding delinquent tax warrants.

What happens if my settlement offer is rejected?

- If we reject your settlement offer, we will tell you why in writing. We usually will mail you a letter within 30 days from the day we receive your application.
- There is no formal appeal process. However, you may file another application, with a 5 percent payment, if you have additional information for us to consider.

After I have paid the settlement, am I done with this matter forever?

Most people are. However, if you fail to meet the terms and conditions of the agreement, we may resume collection action on the balance of your account.

Frequently Asked Questions

Do I need an accountant or an attorney to help me with the form?

You should be able to complete the form on your own. If you do need help, your assigned agent or your settlement offer processing agent can answer your questions. However, if you choose to do so, you can ask for help from a tax representative.

Do I need to send any funds with my application?

Yes. Five percent of the offer amount must be sent with your application. This payment must be in the form of bankable funds (money order, cashier's check or cash). Cash should never be sent through the mail. Your payment will be applied to the amount you owe. This payment is not refundable. Please use the payment coupon found on page 5.

Who will review my application?

Your agent will review your application to see that it is complete and accurate. A review panel of department staff will approve or deny your offer.

Will collection activity stop during the process?

No. Collection action will continue until your offer is accepted.

If I have questions, who should I call?

You can call the revenue agent assigned to your case or ask for a settlement offer processing agent.

Is any other paperwork required other than the application form?

Yes, refer to the checklist on page 6.

What if, after an offer is approved, my financial condition changes?

The terms of the offer will not be altered. However, if the change in your financial status is due to information you omitted or misstated on your application, you may be in default.

I know that I must file all returns for the next three years. I know that I also must stay current with any tax amounts I owe during this time. What if I file all my returns on time but I owe tax for one of the filing periods? Can I make payments on the amount due?

Any such tax amounts due must be paid in full within 90 days.

If my application is denied, can I submit another offer?

Yes. You may file another application, but we are unlikely to review a second application more favorably than the first unless your financial condition has worsened, or you are increasing the amount of your offer.

Can prior payments be part of my offer?

No. Prior payments will be credited toward what you owe. They will not be included as part of your offer. However, the 5 percent payment you send with your application is part of the total offer.

How long will it take to get a decision?

If your application is complete, we usually will act on it within 30 days from the day the application is received by the review panel.

When the process is complete, will liens recorded against my property be released?

Yes. When your application has been approved and the offer has been paid, your liens will be released.

Are there any expenses that may not be allowed in determining my disposable income?

Yes. We typically do not allow you to claim the following as necessary living expenses: tuition for public or private college expenses, voluntary retirement contributions, payments on unsecured debts such as credit card bills, cable television charges, and other similar expenses.

Settlement Offer Check List

The following information must be included with your settlement offer. If you fail to enclose any of this information, processing of your offer will be delayed.

- All liabilities that are to be included in your offer must be listed (see page 14 for more information).
- All taxpayers who are making this settlement offer must sign. You must sign the *Financial Statement* on page 13, the *Taxpayer Declaration* on page 14, and if needed, the *Tax Information Authorization and Power of Attorney for Representation* form on page 15.
- Five percent of the settlement offer amount must be included when you submit your offer. This 5 percent payment must be in **bankable funds** (money order or cashier's check).

Verification of all income sources

You must enclose the following for all taxpayers who are making this offer as verification of income.

- Complete bank statements for the last three months for all checking and savings accounts.
- Pay stubs for the last three months.
- Documentation of other income sources for the last three months, including but not limited to Social Security, disability, child support, and alimony.

Verification of all expenses

You must enclose the following as verification of expenses for all taxpayers who are making this offer. We will accept the following: copies of cancelled checks

(both front **and** back), court documents and/or billing statements showing the payment has been made.

- Estimated and delinquent tax payments made to the IRS for the last three months.
- Out of pocket insurance costs and/or medical payments for the last three months.
- Court ordered payments for the last three months.
- Daycare expenses for the last three months.
- Other expenses for the last three months. Do not include unsecured debt.

Self-employed or business owners

If you are self-employed or are a business owner, the following information must also be enclosed with your offer.

- A profit/loss statement from your business showing all activity for the current year.
- Bank statements for the last three months for all business checking and savings accounts.
- A general ledger showing business expenses actually paid for the current year.
- Loan statements that are claimed as business expenses.

Additional information

We may request further documentation before approving your offer.

Collection action will continue until your settlement offer has been accepted.



FINANCIAL STATEMENT

DEPARTMENT USE ONLY
Date Received
Revenue Agent

• Complete all sections, except shaded areas. • Write "N/A" (not applicable) in those areas that do not apply.

SECTION 1. PERSONAL INFORMATION

Your First Name	MI	Last Name	Your Social Security Number	Your Date of Birth
			- -	

Other Names or Aliases Ever Used

Spouse's First Name	MI	Last Name	Spouse's Social Security Number	Spouse's Date of Birth
			- -	

Spouse's Other Names or Aliases Ever Used

Your Drivers License Number	State	Spouse's Drivers License Number	State
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Dependent's Name (living with you)	Date of Birth	Social Security Number	Relationship
		- -	

Dependent's Name (living with you)	Date of Birth	Social Security Number	Relationship
		- -	

Dependent's Name (living with you)	Date of Birth	Social Security Number	Relationship
		- -	

Your Current Address—Physical Site	City	State	ZIP Code	County	Telephone Number
					()

Your Mailing Address (if different from above)	City	State	ZIP Code
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Previous Address (if at current address less than 2 years)	City	State	ZIP Code	Telephone Number
				()

Name of Your Tax Representative (CPA, attorney, enrolled agent)	FAX Number	Telephone Number
		()

Address of Your Tax Representative	City	State	ZIP Code
------------------------------------	------	-------	----------

SECTION 2. EMPLOYMENT INFORMATION

Your Employer or Business Name	Business Telephone Number	
		()

Address	City	State	ZIP Code
---------	------	-------	----------

How long employed: ____ Year(s) ____ Month(s) Occupation: _____ Wage Earner Sole Proprietor Partner Owner Officer

Paid: Weekly Bi-weekly Monthly Semi-monthly Number of allowances claimed on Form W-4: _____

Spouse's Employer or Business Name	Business Telephone Number	
		()

Address	City	State	ZIP Code
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How long employed: ____ Year(s) ____ Month(s) Occupation: _____ Wage Earner Sole Proprietor Partner Owner Officer

Paid: Weekly Bi-weekly Monthly Semi-monthly Number of allowances claimed on Form W-4: _____

SECTION 2. (continued) EMPLOYMENT INFORMATION

If self-employed: Responsible Owner(s), Partner(s), Officer(s), Major shareholder(s), etc. Identify the major responsibilities of each by circling the codes that apply. 1 = Files Returns; 2 = Pays Taxes; 3 = Prefers Creditors; 4 = Hires/Fires

Name and Title	Effective Date	Home Address	Home Telephone No.	Social Security No.	Responsibility code
					1 2 3 4
					1 2 3 4
					1 2 3 4

SECTION 3. GENERAL FINANCIAL INFORMATION (Personal and Business)

Bank Accounts. Include IRA and retirement plans certificates of deposit, etc. For all accounts, attach copies of your last three bank statements. Attach additional pages as needed.

Name of Institution	Address	Type	Date Opened	Account Number	Balance
TOTAL. Enter this amount on line 2, Section 4 (Asset and Liability Analysis)					\$

Vehicles. Attach supporting documentation of current payoff. Attach additional pages as needed.

Year, Make, Model, Licence Number	Lender/Lien Holder	Current Market Value	Current Payoff	Available Equity (cannot be less than -0-)
TOTAL. Enter this amount on line 3, Section 4 (Asset and Liability Analysis)				\$

Encumbered Personal Property. Include water craft, RVs, air craft, business equipment and/or machinery. Attach additional pages as needed.

Year, Make, Model, Licence Number	Lender/Lien Holder	Current Market Value	Current Payoff	Available Equity
TOTAL. Enter this amount on line 4, Section 4 (Asset and Liability Analysis)				\$

Life Insurance. Attach additional pages as needed.

Name of Insurance Company	Agent's Name and Telephone Number	Policy Number	Type	Face Amount	Loan/Cash surrender Value
TOTAL. Enter this amount on line 5, Section 4 (Asset and Liability Analysis)					\$

Securities. Include stocks, bonds, mutual funds, money market funds, securities, 401(k), etc. Attach additional pages as needed.

Type	Where Located	Owner of Record	Quantity or Denomination	Current Value
TOTAL. Enter this amount on line 6, Section 4 (Asset and Liability Analysis)				\$

SECTION 3. (continued) GENERAL FINANCIAL INFORMATION—Personal and Business

Other Financial Information. Please provide the following information relating to your financial conditions. If you check “Yes” in any box, provide dates, an explanation, and documentation. Attach additional pages as needed.

Court Proceedings No Yes _____

Repossessions No Yes _____

Anticipated Increase in Income..... No Yes _____

Bankruptcies/Receiverships..... No Yes _____

Recent Transfer of Assets No Yes _____

Beneficiary to Trust, Estate, Profit Sharing, etc. No Yes _____

Last Oregon Income Tax Return Filed..... Year: _____

Total Number of Exemptions Claimed..... _____

Adjusted Gross Income From Return..... \$ _____

List any vehicles, equipment, or property sold, given away, or repossessed during the past three years. Attach additional pages as needed.

Year, Make, Model of Vehicle, or Property Address	Who Took Possession	Value

SECTION 4. ASSETS AND LIABILITY ANALYSIS

Immediate Assets.

1. Cash	
2. Bank Accounts / Balance (from Section 3)	
3. Vehicles / Available Equity (from Section 3)	
4. Encumbered Personal Property (from Section 3)	
5. Loan / Cash Surrender Value for Life Insurance (from Section 3)	
6. Securities (from Section 3)	
7. Safe Deposit Box Value of Contents from Section 3)	
8. Notes	
9. Accounts Receivable	
10. Judgements / Settlements Receivable	
11. Interest in Trusts	
12. Interest in Estates	
13. Partnership Interests	
14. Other Assts: Major Machinery / Equipment	
15. Other Assets: Business Inventory	
16. Other Assets: Collectibles / Guns / Jewelry / Coins / Gold / Silver, etc.	
17. Other Assets:	
18. Other Assets:	
19. Total	Immediate Assets \$

SECTION 4. (continued) ASSETS AND LIABILITY ANALYSIS

Real Property. (from Section 3) Liens do not reduce equity.

Address or Location	Current Market Value	Mortgage Payoff Amount	Equity
20. A:			
21. B:			
22. C:			
23. Total			Equity \$
24. Total Assets—Sum of Immediate and Equity (Section 4, line 19 plus Section 4, line 23)			\$

Current Liabilities. Include judgements, notes, and other charge accounts. Do **not** include vehicle or home loans.

25. Lines of Credit (amount owed) (from Section 3)	
26. Taxes Owed to IRS (provide a copy of recent notices)	
27. Other Liabilities:	
28. Other Liabilities:	
29. Other Liabilities:	
30. Other Liabilities:	
31. Total Liabilities	\$

SECTION 5. MONTHLY INCOME AND EXPENSE ANALYSIS

Income. Attach copies of all income sources that contribute to household expenses (minimum three months).

	Gross	Net	Department Use Only
32. Wages / Salaries / tips (yours)			
33. Pension (yours)			
34. Overtime / Bonuses / Commissions (yours)			
35. Wages / Salaries / tips (spouse's)			
36. Pension (spouse's)			
37. Overtime / Bonuses / Commissions (spouse's)			
38. Business Income (yours)			
39. Business Income (spouse's)			
40. Rental Income			
41. Interest / Dividends / Royalties (average monthly)			
42. Payments from Trusts / Partnerships / Entities			
43. Child Support			
44. Alimony			
45. Unemployment			
46. Disability			
47. Seller Carried Contracts / Sales			
48. Other Income (explanation):			
49. Other Income (explanation):			
50. Other Income (explanation):			
51. Total Income	\$	\$	

SECTION 5. (continued) MONTHLY INCOME AND EXPENSE ANALYSIS

Personal Expenses (actually paid). (May be limited by federal standards.)

	Amount	Department Use Only
52. Rent / Mortgage If Renting—Name, Address, and Telephone Number of Landlord 		
53. Real Estate Taxes (Is this included in your mortgage payment? <input type="checkbox"/> No <input type="checkbox"/> Yes)		
54. Home Owners/Renters Insurance: () Association Fees: ()		
55. Utilities: Electric: () Phone: () Gas / Oil: () Water: () Garbage: () Sewer: ()		Subtotal: 52-55
56. Food/Clothing/Other Items: No. of People: () Their Ages: ()		
57. Auto Payments/Lease		
58. Auto Insurance		
59. Auto Maintenance / Fuel / Other Transportation		Subtotal: 57-59
60. Life / Health Insurance (if not deducted from your paycheck)		
61. Medical Payments (not covered by insurance)		
62. Estimated Tax Payments (provide proof)		
63. Court Ordered Payments (alimony, child support, restitution, not deducted from your paycheck)		
64. Garnishments		
65. Delinquent Tax Payments (other than Oregon state taxes)		
66. Work Related Child Care Expenses		
67. Other Expenses (do not include unsecured debt; provide explanation)		
68. Total Personal Expenses	\$	\$

Business Expenses (actually paid). Provide current general ledger and profit/loss.

	Amount	Department Use Only
69. Materials Purchased		
70. Supplies		
71. Installment Payments		
72. Monthly Payments		
73. Rent		
74. Insurance		
75. Utilities: Electric: () Phone: () Gas / Oil: () Water: () Garbage: () Sewer: ()		
76. Net Wages and Salaries		
77. Current Taxes (payroll / business)		
78. Other: Specify: (do not include unsecured debt)		
79. Total Business Expenses	\$	

80. Net Disposable Income (line 51 minus line 68)..... \$

SECTION 6. SETTLEMENT OFFER FORMULA WORKSHEET

1. Disposable income (from Section 5, line 80).....	1	
2. Disposable income portion of offer. Multiply line 1 by 36	2	
3. Equity in assets (from Section 4, line 24).	3	
4. Equity portion of offer. Multiply line 3 by 75% (.75).....	4	
5. Total settlement offer amount. Add lines 2 and 4.....	5	
6. Nonrefundable payment to be submitted with application. Multiply line 5 by 5% (0.05).....	6	

How will the remainder of this settlement offer be paid?

Within 10 days In equal monthly installments not to exceed six months. Day of the month the installment payment will be due: _____

Is the sum offered in this settlement offer borrowed money?

Yes No

If yes, please give the name and address of lender and list of collateral, if any, pledged to secure the loan

Is the lender a member of your household or immediate family?

Yes No

SECTION 7. ADDITIONAL INFORMATION

Please provide any additional information not already included. Attach additional pages as needed.

SECTION 8. AUTHORIZATION TO DISCLOSE

Under penalties of perjury, I declare that this statement of assets, liabilities, and other information is true, correct, and complete. I (we) authorize the Oregon Department of Revenue to verify any information on this financial statement which may include credit reports.

Your Signature	Date	Spouse's Signature	Date
X		X	

Name and Address of Nearest Relative

Relationship	Telephone Number
	()

Return your completed form to: **OREGON DEPARTMENT OF REVENUE**
PO BOX 14725
SALEM OR 97309-5018

Terms and Conditions

By making this offer, I understand and agree to the following conditions:

1. I voluntarily submit all payments made on this offer.
2. The Oregon Department of Revenue will apply payments made under the terms of this offer in the best interest of the state. This is in accordance with ORS 305.155 and OAR 150-305.155.
3. I agree to forego any right to appeal under the provisions of ORS 305.280(3).
4. I will file all returns and pay all required taxes for 3 years from the date the offered amount is paid in full. If I do not, the entire unpaid balance may be subject to collection. I agree to pay any liabilities arising during the 3-year period in full within 90 days.
5. Revenue will keep all payments, refunds and credits made, received or applied to my tax debt prior to approval of this offer. If I have a pay plan in effect I must continue to make the payments as agreed while this offer is pending. I understand that collection action will continue. Any payments will be applied to the amount I owe. They will not be considered part of this offer.
6. Revenue cannot collect more than the full amount of this offer.
7. Tax liens will be released when the payment terms of the agreement have been satisfied.
8. I understand that Revenue employees may contact third parties for verification purposes, and I authorize such contacts to be made.
9. If I fail to meet any of the terms and conditions of the offer Revenue may disregard the settlement offer. Collection action will be taken to collect the entire balance due, including additional interest that may have accrued on the liability.

Description of Tax Liabilities

Tax Type	Social Security Number or Business Identification Number	Years/Quarters
<input type="checkbox"/> Personal Income Tax		
<input type="checkbox"/> Business Tax		
<input type="checkbox"/> Other (specify): _____		

Taxpayer Declaration

I have read and agree to the above terms and conditions. Under penalties of perjury, I declare that I have examined this offer, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	➔	Your signature	Date
	➔	Spouse's signature (if applying jointly, BOTH must sign even if only one had income)	Date

Application Checklist

- | | |
|---|---|
| <input type="checkbox"/> Is your financial statement complete and did you (and your spouse) sign and date it? | <input type="checkbox"/> Did you include your 5 percent payment in bankable funds with the payment coupon? |
| <input type="checkbox"/> Did you (and your spouse) sign and date the terms and conditions document? | <input type="checkbox"/> Did you complete the Tax Information Authorization and Power of Attorney for Representation form, if needed? |
| <input type="checkbox"/> Did you complete the description of tax liabilities? | <input type="checkbox"/> Did you make a copy to keep for your records? |



**Tax Information Authorization
and
Power of Attorney for Representation**

FOR OFFICE USE ONLY
Date received

• Please print. • Use only blue or black ink. • See additional information on the back.

Taxpayer name		Identifying number (SSN, BIN, FEIN, etc.)	
Spouse's/Registered domestic partner's (RPD) name, if joint return		Spouse's/RPD's identifying number (SSN, etc.)	
Address	City	State	ZIP Code

Check only one:

- Tax Information Authorization:** This form allows the department to disclose your confidential tax information to your designee. You may designate a person, agency, firm, or organization.
- Power of Attorney for Representation:** *(See qualification requirements on the back)*. Check if you want a person to "represent" you. This means the person may receive confidential information and may make decisions on your behalf. The person you designate **must** meet the ORS 305.230 qualifications listed on the back of this form.
- Representative's title and **Oregon** license number or relationship to taxpayer: _____

For All tax years, or Specific tax years: _____,

I hereby appoint the following person as designee or authorized representative:

Name	Telephone number ()	Fax number ()
Mailing address	City	State ZIP code

The above named is authorized to receive my confidential tax information and/or represent me before the Oregon Department of Revenue for:

- All tax matters, or
- Specific tax matters. Enter tax program name(s): _____

SIGNATURE OF TAXPAYER(S)

- I acknowledge the following provision: Actions taken by an authorized representative are binding, even if the representative is not an attorney. Proceedings cannot later be declared legally defective because the representative was not an attorney.
- Corporate officers, partners, fiduciaries, or other qualified persons signing on behalf of the taxpayer(s): By signing, I also certify that I have the authority to execute this form.
- If a tax matter concerns a joint return, both spouses/RDPs must sign if joint representation is requested. Taxpayers filing jointly may authorize separate representatives.

Signature X	Print name	Date
Title (if applicable)	Daytime telephone number ()	
Spouse/RDP (if joint representation) X	Print name	Date

Qualifications for representation are on the back →

Note: This authorization form automatically revokes and replaces all earlier tax authorizations and/or all earlier powers of attorney on file with the Oregon Department of Revenue for the **same** tax matters and years or periods covered by this form. If you **do not** want to revoke a prior authorization, initial here _____.

Attach a copy of any other tax information authorization or power of attorney you want to remain in effect.

Please complete the following, if known (for routing purposes only):
 Revenue Employee: _____
 Division/Section: _____
 Telephone/Fax: _____

Send to: Oregon Department of Revenue
 955 Center St NE
 Salem OR 97301-2555

If this tax information authorization or power of attorney form is not signed, it will be returned.

Additional information

This form is used for two purposes:

- **Tax information disclosure authorization.** Allows the department to disclose your confidential tax information to whomever you designate. This person will not receive original notices we send to you.
- **Power of attorney for representation.** Your notice to the department that another person is authorized to represent you and act on your behalf. The person must meet the qualifications below. Unless you specify differently, this person will have full power to do all things you might do, with as much binding effect, including, but not limited to: providing information; preparing, signing, executing, filing, and inspecting returns and reports; and executing statute of limitation extensions and closing agreements.

This form is effective on the date signed. Authorization terminates when the department receives written revocation notice or a new form is executed (unless the space provided on the front is initialed indicating that prior forms are still valid).

Unless the appointed representative has a fiduciary relationship to the taxpayer (i.e., personal representative, trustee, guardian, conservator), original Notices of Deficiency or Assessment will be mailed to the taxpayer as required by law. A copy will be provided to the appointed representative when requested.

For corporations, "taxpayer" as used on this form, must be the corporation that is subject to Oregon tax. List fiscal years by year end date.

Qualifications to represent taxpayer(s) before Department of Revenue

Under Oregon Revised Statute (ORS) 305.230 and Oregon Administrative Rule (OAR) 150-305.230, a person must meet one of the following qualifications in order to represent you before the Department of Revenue.

1. For all tax programs:

- a. An adult immediate family member (spouse/RDP, parent, child, or sibling).
- b. An attorney qualified to practice law in Oregon.
- c. A certified public accountant (CPA) or public accountant (PA) qualified to practice public accountancy in Oregon, and their employees.
- d. An IRS enrolled agent (EA) qualified to prepare tax returns in Oregon.
- e. A designated employee of the taxpayer.
- f. An officer or full-time employee of a corporation (including a parent, subsidiary, or other affiliated corporation), association, or organized group for that entity.
- g. A full-time employee of a trust, receivership, guardianship, or estate for that entity.
- h. An individual outside the United States if representation takes place outside the United States.

2. For income tax issues:

- a. All those listed in (1); plus
- b. A licensed tax consultant (LTC) or licensed tax preparer (LTP) licensed by the Oregon State Board of Tax Practitioners.

3. For ad valorem property tax issues:

- a. All those listed in (1); plus
- b. An Oregon licensed real estate broker or a principal real estate broker; or
- c. An Oregon certified, licensed, or registered appraiser; or
- d. An authorized agent for designated utilities and companies assessed by the department under ORS 308.505 through 308.665 and ORS 308.805 through 308.820.

4. For forestland and timber tax issues:

- a. All those listed in (1), (2), and (3)(b) and (c); plus
- b. A consulting forester.

An individual who prepares and either signs your tax return or who is not required to sign your tax return (by the instructions or by rule), may represent you **during an audit of that return. That individual may not represent you for any other purpose unless they meet one of the qualifications listed above.**

Out-of-state CPAs and attorneys may contact their respective regulatory body in Oregon (Oregon Board of Accountancy or Oregon State Bar) for information on becoming qualified to practice in Oregon. If your out-of-state designee receives authorization to practice in Oregon, please attach proof to this form.

Generally, declarations for representation in cases appealed beyond the Department of Revenue must be in writing to the Tax Court Magistrate. A person recognized by a Tax Court Magistrate will be recognized as your representative by the department.

Tax matters partners and S corporation shareholders. See OARs 150-305.242(2) and (5) and 150-305.230 for additional information. Include the partnership or S corporation name in the taxpayer name area.

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.