



ADMINISTRATIVE RULE REVIEW

Amended Rule	Rule No. 150-305-0202	
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Permanent Rule	NOTICE OF INTENDED ACTION	
	Bulletin Dated November 2016	Hearing Scheduled November 22, 2016

PURPOSE: To add to the rule that the department will accept appeals received through Revenue Online, email, and fax, in addition to already accepting appeals through US mail, and delete the Department of Revenue’s mailing address that is in the rule.

1 **150-305-0202**

2 **Language Used to Request a Conference or File Written Objections**

3 (1) Requesting a Conference. A conference request must be mailed, emailed, faxed, or sent through  
4 Revenue Online at the address provided in the Notice of Deficiency or accompanying statement. In all  
5 events, it must be received within 30 days of the date on the Notice of Deficiency or accompanying  
6 statement. It must state the reason for the protest as well as stating in what respect the determination is  
7 erroneous. ~~shall be in writing, and shall be mailed to the department within 30 days of the date on the~~  
8 ~~Notice of Deficiency. It shall be addressed to the Oregon Department of Revenue, 955 Center Street NE,~~  
9 ~~Salem, OR 97301, and shall state the reason for the protest as well as stating in what respect the~~  
10 ~~determination is erroneous.~~ Any language indicating that a taxpayer is requesting an opportunity to meet  
11 with a department representative to discuss an adjustment ~~must~~ shall be considered a conference request.

12 (2) Filing Written Objections.

13 (a) If a taxpayer disagrees with a deficiency notice, and does not want a conference, the taxpayer may file  
14 written objections with the department.

15 (b) A written objection must be mailed, emailed, faxed, or sent through Revenue Online at the address  
16 provided in the Notice of Deficiency or accompanying statement. In all events, the objection must be  
17 received within 30 days of the date on the Notice of Deficiency or accompanying statement. It must state  
18 the reason for the protest as well as stating in what respect the determination is erroneous. ~~To file a~~  
19 ~~written objection, the taxpayer shall write to the department within 30 days of the date on the deficiency~~  
20 ~~notice. This protest shall be addressed to the Oregon Department of Revenue, 955 Center Street NE,~~  
21 ~~Salem, OR 97301, and shall explain the reason for the disagreement.~~

22 (c) Any language indicating that a taxpayer disagrees with an adjustment but which doesn’t convey an  
23 intent to meet with a department representative ~~must~~ shall be construed as written objections.

24 **Stat. Auth.:** ORS 305.100

25 **Stats. Implemented:** ORS 305.265