

When can I appeal?

Under Rule 100, you have a right to an appeal when:

- ▶ You believe you do not owe all or part of any tax, penalty, or interest assessed by the Department.
- ▶ Your refund request was denied. You received an adverse letter ruling from the Taxpayer Information and Education section.

Before you appeal, we encourage you to first request a meeting with the supervisor of the Revenue employee who assessed the tax or denied your refund.

You may also appeal:

- ▶ A revoked business registration.
- ▶ A revoked or suspended cigarette license.
- ▶ A log export action
- ▶ A reseller permit action

For more information on Other Appeals, please use the contact information on the back of this brochure.

The remainder of this brochure applies only to Rule 100 Appeals.

How do I start an appeal?

To start an appeal, you must file a petition. We encourage you to use our petition form, found on our website. If you choose your own format, clearly state the following information:

- ▶ Specific items, actions, or schedules you are protesting and the time period at issue.
- ▶ Reasons you believe the Department made an error and what relief should be granted.
- ▶ The amount of tax, interest, and penalty in dispute.

Do I need an attorney?

No. You can represent yourself or have someone represent you, such as your attorney, accountant, manager or bookkeeper.

Do I have to pay the tax before I can appeal?

Tax, interest, and penalty assessed but not yet due do not have to be paid before filing an appeal. Those amounts will be placed on hold while the matter is under review. However, interest will accrue on any unpaid amount.

When must I file an appeal?

You must file an appeal (or ask for an extension) within 30 days of the date the assessment, was issued. Appeals not postmarked or received within this time period will be dismissed.

If you applied for a refund and it was denied, you are encouraged to file your petition within 30 days after the refund request was denied. If you are unable to file your petition within 30 days, you must file it within the statute of limitations (see WAC 458-20-229).

Can the time for filing an appeal be extended?

Yes. However, requests for extension must be made prior to the assessment's due date.

How do I request an extension?

Call (360) 534-1335 or write to:

Washington State Department of Revenue
Appeals Division
PO Box 47460
Olympia, WA 98504-7460

What happens after I file an appeal?

When we receive an appeal:

- ▶ The petition is reviewed and a letter will be sent. (If the petition is not received timely, we will inform you the appeal has been dismissed.)
- ▶ The appropriate division will be contacted for action.
- ▶ We may request additional information from you or the appropriate division.
- ▶ The amount of protested tax, interest, and penalty will be put on hold until the appeal is resolved.
- ▶ We assign the appeal to an Administrative Law Judge (ALJ) hired by the Department of Revenue to provide an informal, final departmental review of agency actions. ALJs are attorneys trained in the interpretation of the Revenue Act and precedents established by prior rulings and court decisions.

Will a hearing be held on my appeal?

A hearing is held on many, appeals.

The ALJ may issue a written decision without holding a hearing when the:

- ▶ Facts are not in dispute.
- ▶ Issues are clearly identified.
- ▶ Law has been applied to similar situations in previous decisions.
- ▶ Has contacted you to advise you that there will be no hearing.

If the ALJ decides a hearing is needed, you will be notified by mail of the scheduled time and place. The letter will also explain when you should submit any additional documents.

How to File an Excise Tax Appeal

Question and Answers



What kind of hearing can I expect?

Hearings may be conducted in-person or by telephone. In-person hearings are held at the Olympia or the Seattle office. Telephone hearings are held for less complex appeals, or in the event an in-person hearing would be inconvenient for the taxpayer. If you have not already done so, you will be asked to supply any additional information necessary to decide your appeal so the record may be closed and the decision rendered.

What happens during the hearing?

During the hearing:

- ▶ The ALJ will discuss the appeals process and answer your questions.
- ▶ You or your witnesses will be asked to testify about the facts and documents in support of your claim.
- ▶ You or your representative will also be asked to explain how the law supports your claim.
- ▶ You will be asked for any concluding statements.

Throughout the process, the ALJ may ask questions, discuss points of law, and ask for additional documents.

What is a small claims appeal?

Small claims appeals meet certain dollar limits and do not involve claims of first impression.

What are the benefits of a small claims appeal?

- ▶ Small claims allow for quicker appeal process.
- ▶ Small claims allow for quicker settlements, where appropriate.

How does the process for small claims appeals differ from other appeals?

Small claims are usually heard and decided much sooner than other appeals. Most small claims hearings are set within 90 days of receipt, and decisions issued within five days after a hearing.

Will I get a hearing in small claims appeals?

A hearing is held in most small claims appeals. This is usually done by telephone, but you may request an in-person hearing.

My business registration was revoked. What can I do?

You may appeal the order issued by the Department's Compliance Division revoking your business registration. This appeal will review the record and any additional documents you provide. There is no hearing. The time period to file your appeal, a revocation appeal form, and other information about revocation appeals may be found at: <http://dor.wa.gov/appeals>

Where can I get more information?

For more information, visit our website at dor.wa.gov, click on "File & pay taxes," then click on "Appeals." The online guide has additional information on Small Claims, Executive Level Appeals, Decisions, Reconsideration Requests, Settlements, Publication, Petition Form, Authorizing Law and other appeal types.

Contact information

Phone: (360) 534-1335

Fax: (360) 534-1340

Office hours: Monday – Friday
8:00 am to 5:00 pm

Office location: 1025 East Union Ave,
1st Floor
Olympia, WA 98501

Mailing address: Department of Revenue
Appeals Division
PO Box 47460
Olympia, WA 98504-7460

Website: dor.wa.gov

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.

