



State of Washington
 Department of Revenue
 Administrative Review
 and Hearings Division
 PO Box 47460
 Olympia WA 98504-7460
 (360) 534-1335 FAX (360) 534-1340
 DORARHDAAdmin@dor.wa.gov

Scan
 Form Type: OPN

Review Petition

(Not for use with Property Tax Appeals)

Please type or print in ink. Attach a copy of the notice/item in dispute and all documents supporting your request for relief. Mail this petition to the above address. Petitions sent by US Postal Service are considered filed as of the postmark date. Petitions filed by other methods are considered filed on the date received.

1 Taxpayer

Name/Business Name		Account ID
Street Address		City, State, Zip
Telephone Number	Fax Number	Web Site Address
Contact Person	Telephone Number	Email Address

2 Representative

Last Name	First	M.I.
Business Name		
Street Address		City, State, Zip
Telephone Number	Fax Number	Email Address

3 Notice/Item at Issue

- Assessment/balance due notice
 Taxpayer Information & Education Ruling
 Refund
 Successorship/Trust Fund Liability
 Trust Fund Accountability Assessment
 Other

Tax Period	Audit No.
From To	
Amount in dispute \$	Document No.

4 Hearings

- No Hearing Requested. Please decide on basis of petition and record.
 Telephone Hearing Requested
 In-Person Hearing Requested –
 Tumwater
 Seattle

5 Issues and Arguments

- a. **Issues** – Briefly describe each issue or area of dispute that you wish us to consider. Attach additional pages if necessary.

- b. Arguments** – Explain why each issue or area of dispute listed above should be decided in your favor. Attach additional pages if necessary. To the extent known, cite applicable rules, statutes, or cases in support of your arguments. Enclose copies of documents concerning your arguments including documents the Department previously requested from you that you have not yet provided.

If you are seeking executive level review, please explain why the matter involves an issue of first impression or has industry wide significance.

6 Signature, Confidential Tax Information Authorization, and Electronic Mail or FAX Authorization

Either the Taxpayer or the Representative can sign the petition. However, the Department must have on file a Confidential Tax Information Authorization to be able to disclose tax information to the Representative. The Taxpayer can elect to sign the authorization below or submit a separate form located at http://dor.wa.gov/Docs/Forms/Misc/ConfidentialTaxInfoAuth_E.pdf, unless one is already on file. The Taxpayer must also sign the petition if authorizing use of email or fax.

Taxpayer:

I hereby certify that I am the owner, corporate officer, registered agent, or partner of the above named Taxpayer, I am authorized to execute this form on behalf of Taxpayer, and the Representative named above is authorized to receive confidential tax information from the Department on all matters raised in the Taxpayer's petition.

Check if we can send correspondence by email or fax. I acknowledge that email and fax communications are not secure, and that confidential information sent via email or fax may be intercepted and used by unauthorized persons. I accept these conditions and waive any violation of the Secrecy Clause (RCW 82.32.330) that might arise from an unauthorized interception and/or use of email or fax.

Signature

Date

Name (please print or type)

Title

Representative:

Signature

Date

Name (please print or type)

Title

For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.