

Form 50 0001

Administrative Review &
Hearings Division
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Olympia WA 98504-7460
360-534-1335
DORARHDAdmin@dor.wa.gov
Fax: 360-534-1340

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.

A Taxpayer information

Name/Business name:

Account ID:

Street address:

City:

State:

Zip:

Phone:

Fax:

Website address:

Contact person:

Phone:

Email:

B Representative information

Last name:

First:

M.I.:

Business name:

Street address:

City:

State:

Zip:

Phone:

Fax:

Email:

C Notice/Item at issue

Assessment/balance due notice

Taxpayer Information & Education ruling

Refund

Successorship/Trust fund liability

Trust fund accountability assessment

Other:

Tax period (date): From

To

Audit no:

Amount in dispute: \$

Document no:

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

D Hearings

No hearing requested. Please decide on basis of petition and record

Telephone hearing requested

In-person hearing requested - Tumwater Seattle

Videoconference hearing requested

E Issues and arguments

1. Issues - Briefly describe each issue or area of dispute that you wish us to consider. Attach additional pages if needed.

2. 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.

F 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 <https://dor.wa.gov/sites/default/files/2022-02/42-2446e.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 confidentiality (RCW 82.32.330) that might arise from an unauthorized interception and/or use of email or fax.

Print name:

Signature:

Date:

Title:

Print name:

Signature:

Date:

Title: