



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

SETTLEMENT OFFER

The undersigned offers to settle a tax assessment issued or a denial of refund claim under review by Administrative Review and Hearings Division (ARHD).

Taxpayer Information:

ARHD Docket No.	Account ID
Taxpayer Name	Taxpayer Representative
Telephone No.	Telephone No.
Address	Address
Email address	Email address

DEPARTMENT ACTION: What do you want to settle?

ASSESSMENT

Assessment Nos.	Amount Assessed \$
Amount in Dispute: Tax \$	Penalties \$ Interest \$
Have you changed your reporting since receiving the audit instructions or assessment(s)? If so, when?	

REFUND CLAIM

Total Refund Claim Amount	Type of Tax
Tax Amount \$	Penalties Amount \$ Interest Amount \$
Is this a refund for amounts paid on an assessment <input type="checkbox"/> or a return <input type="checkbox"/> If return which return period(s)	

TERMS OF OFFER:

Amount Offered: \$ Proposed Payment Date:
 Other :

REASONS TO SETTLE: Explain why DOR should settle your assessment or refund claim.

Attach additional pages if necessary.

Apply WAC 458-20-100 criteria to support your offer to settle your tax dispute.

- a.) Nonrecurring - Tell us what has changed in the law or your business operations that will allow you to meet your tax responsibilities for the future periods.

- b.) Conflict in the law – Explain why you believe there is a conflict in the law or with prior written instructions from the Department to you?
- c.) Harsh Results (does not include inability to pay) - Explain why you believe a strict application of the law would have unduly harsh consequences.
- d.) Risk of Litigation – Explain why you believe there is uncertainty of the outcome of your tax dispute if it were presented to a court.

Signature:

Either the Taxpayer or the Representative can sign the settlement offer if the representative has authority to bind the Taxpayer. However, the Department must have a Confidential Tax Information Authorization (CTIA) on file 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 sign the offer 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 the 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

For tax assistance or to request this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.