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

Reset This Form

Unclaimed Property
APA Appeal
Petition for Review

Please type or print in ink, and attach either, the assessment or denial of application for a refund, to be reviewed. You must file this petition before the date contained in the assessment being reviewed or within 30 days of the date of a denial of application for a refund or return of property. A petition may be filed by mail, fax, or, email. The mailing address, fax number, phone number, and email address are above. A petition sent by US mail is considered filed as of the postmark date. A petition filed by other methods is considered filed on the date received.

1 Holder

Name/Business Name		Tax Registration/Holder Number
Street Address (include city, state, zip)		
Telephone Number		
Contact Person	Telephone Number	Email Address

2 Representative

Name/Business Name		
Street Address (include city, state, zip)		
Telephone Number	Fax Number	Email Address

3 Type of Action being Reviewed

Please select one. Attach a copy with this petition.

☐ Assessment Dated: _____

☐ Denial of Application for Refund/Return of Property Dated: _____

If you are seeking review solely of penalties and interest, please use our penalty and interest appeal petition, available at www.dor.wa.gov.

4 Hearings

☐ In-Person Hearing Requested – Olympia ☐ Seattle ☐

☐ Telephone Hearing Requested

☐ No Hearing Requested. Please decide on basis of petition and record.

5 Issues and Arguments –

Describe the reason for your appeal. Attach additional pages if necessary. Also, attach with this petition all documents and evidence you want us to consider.

6 Signature, Confidential Tax Information Authorization, and Email Authorization

Either the Holder 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 *dor.wa.gov/ctia*, unless one is already on file.

Holder:
I hereby certify that I am the owner, corporate officer, or partner of the above named business, I am authorized to execute this form, and the Representative named above is authorized to receive confidential tax information from the Department on all matters raised on appeal.

☐ Check this box to authorize the Department of Revenue to send correspondence including the reviewing officer's decision by email. 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 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

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