



State of Washington  
 Department of Revenue  
 Special Programs, Unclaimed Property Section  
 PO Box 47477  
 Olympia WA 98504-7477  
 P. (360) 534-1502 F. (360) 534-1498  
 UCP@dor.wa.gov

## Unclaimed Property Penalty and Interest Appeal Petition for Review

Please type or print in blue or black ink, and attach a copy of the notice of assessment or penalty/interest waiver denial letter. You must file this petition before the due date contained in the notice of assessment or within 30 days of the date of a denial of application for penalty/interest waiver. 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.

<b>1 Holder</b>		
Name/Business Name	Tax Registration/Holder Number	
Street Address (include city, state, zip)		
Telephone Number		
Contact Person	Telephone Number	Email Address

<b>2 Representative</b>		
Name/Business Name		
Street Address (include city, state, zip)		
Telephone Number	Fax Number	Email Address

**3 Type of Action being Reviewed**  
 Please select each Department action you believe is unsupported by law. Please attach a copy of the notice of assessment or denial of application for penalty/interest waiver with this petition.

Notice of Assessment Dated: \_\_\_\_\_
  Denial of Application for Penalty/Interest Waiver Dated: \_\_\_\_\_

- Interest under RCW 63.29.340(1)
- Penalty for failure to timely file or pay reported property under RCW 63.29.340(2)
- Assessment penalty following an examination under RCW 63.29.340(3)
- Penalty for failure to timely pay or deliver property assessed under RCW 63.29.340(4)
- Penalty for failure to file or pay electronically under RCW 63.29.340(7)

**4 Issues and Arguments –** Describe the reason for your appeal. Attach additional pages if necessary. Review is limited to only the documents and information included with this petition. Be sure to attach ALL documents and evidence you want us to consider.

**5 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](http://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 presiding 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.