

**Attach \$252 Fee**  
**Instructions Follow**

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
**Income Tax**

\_\_\_\_\_, )  
\_\_\_\_\_, )  
Name(s) )  
Plaintiff(s), )  
versus )  
DEPARTMENT OF REVENUE, ) Case No. \_\_\_\_\_ (for court use only)  
State of Oregon, )  
Defendant. ) **COMPLAINT**

**SECTION 1.** Plaintiff(s) appeal(s) from Oregon tax assessed or refund denied for tax year(s)

Taxes are classified as (*circle one*): Personal Corporate Withholding Timber Tobacco  
Other \_\_\_\_\_.

**Attach a Copy of the Order, Letter, Notice or Other Document Being Appealed.**

**SECTION 2.** Defendant (Department of Revenue) is in error because \_\_\_\_\_.

**SECTION 3.** Plaintiff(s) request(s) the following relief: \_\_\_\_\_.

The filing of this complaint by a representative identified in ORS 305.230 is recognized by the court as authorizing that representative to receive information from the Department of Revenue that would otherwise be confidential under ORS 314.835.

\_\_\_\_\_  
Plaintiff's Name (*PRINT*) (**must be completed**)

\_\_\_\_\_  
Additional Plaintiff's Name (*PRINT*)

\_\_\_\_\_  
Mailing Address (**must be completed**)

\_\_\_\_\_  
City, State, Zip (**must be completed**)

\_\_\_\_\_  
Telephone Number (**must be completed**)

Notify me of proceedings electronically. I understand that if I am ever a party to a case in another Oregon court, I may receive electronic notices from that court as well. My email address is:

\_\_\_\_\_

\_\_\_\_\_  
**Plaintiff's Signature** Date Signed

\_\_\_\_\_  
**Additional Plaintiff's Signature** Date Signed

\_\_\_\_\_  
Representative's Name (*PRINT*)\*

\_\_\_\_\_  
Representative's **Oregon** Bar or License Number

\_\_\_\_\_  
Mailing Address

\_\_\_\_\_  
City, State, Zip

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Representative's Signature (if above completed)

\_\_\_\_\_  
Date Signed

\* If your representative is not an **Oregon** lawyer, an Authorization to Represent must be completed and submitted with this Complaint. An authorization form is available by request or at our web site at <http://courts.oregon.gov/Tax/>.

## How to File an Income Tax Appeal with the Magistrate Division

- (1) Fill out all sections of the Complaint form; **AND**
- (2) Sign the Complaint (*all named plaintiffs must sign the Complaint*); **AND**
- (3) Date the Complaint; **AND**
- (4) Attach to the Complaint a copy of the order or notice you are appealing; **AND**
- (5) Submit a fee of **\$252\*** (make check payable to the “State of Oregon”); **AND**
- (6) Make *three* copies of the Complaint and attachments. Mail<sup>†</sup> the **original** Complaint and attachments plus *two* complete copies to the court. Keep *one* complete copy for yourself.
- (7) To determine the date a mailed Complaint is “filed,” the court is required to use the date shown by the U.S. post office cancellation mark stamped on the envelope in which the Complaint is mailed. See ORS 305.418.

The court’s *mailing* address is: Oregon Tax Court  
Magistrate Division  
1163 State Street  
Salem, Oregon 97301-2563  
(503) 986-5650 or toll free: 1-800-773-1162

The court is *located* at: 1241 State Street, Third Floor (3R), Salem, Oregon

\* The Oregon Legislature may modify fees between publications of this form. The Oregon Tax Court web site lists the current fee. A form to show proof of inability to pay the fee and request waiver of the fee is available upon request or on the court website at <http://courts.oregon.gov/tax>.

† Oregon lawyers are required to use the OJD eFiling system, available through the link on the court website.

### Instructions for Completing the Complaint Form

**HEADING.** Fill in the name(s) of the plaintiff(s) (the taxpayer(s)). All taxpayers named on the document appealed must be named and must sign the complaint.

**SECTION 1.** Insert the year or years being appealed. Circle the appropriate type of tax you are appealing.  
***\*Attach a copy of the order, letter, notice, or other document being appealed.\****

**SECTION 2.** Explain why you believe the tax assessed against you, or the denial of your refund, is wrong. (If more space is needed, attach additional pages.)

**SECTION 3.** Explain what you want the court to do for you.

**MEDIATION:** In all cases, either party may request mediation. Mediation is court-facilitated negotiation. The purpose is to help the parties obtain a clearer understanding of the merits of each position and help them reach a mutually acceptable agreement. A party may request mediation at any time.