



APPEAL PETITION

Please type or print in ink. Attach a copy of the notice/item being appealed. 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.

1 Taxpayer

| | | |
|---|------------------|-------------------------|
| Name/Business Name | | Registration/UBI Number |
| Street Address (include city, state, zip) | | |
| Telephone Number | Fax Number | Web Site Address |
| Contact Person | Telephone Number | Email Address |

2 Representative

| | | |
|---|------------|---------------|
| Last Name | First | M.I. |
| Business Name | | |
| Street Address (include city, state, zip) | | |
| Telephone Number | Fax Number | Email Address |

3 Notice/Item at Issue

- Assessment/balance due notice
 Taxpayer Information & Education Ruling
 Refund
 Successorship/Trust Fund Liability
 Other _____

| | |
|-----------------------------------|--------------------|
| Tax Period From _____ To _____ | Audit No. _____ |
| Amount at Issue \$ _____ | Document No. _____ |

| Internal Use Only | |
|-------------------------------------|----------------------------------|
| Docket No. _____ | |
| Timely | |
| <input type="checkbox"/> ARTS | <input type="checkbox"/> AB2 |
| <input type="checkbox"/> C. Scan | <input type="checkbox"/> OD Copy |
| <input type="checkbox"/> Scan Idocs | <input type="checkbox"/> Ack Ltr |
| <input type="checkbox"/> File | |

4 Small Claims

- Check if you do not want your case considered a small claim. If you do not check this box, the Appeals Division may designate the appeal as a small claim if the dispute involves taxes of \$25,000 or less and the total amount of taxes plus penalties and interest is \$50,000 or less. A small claim decision is the final action of the department – you cannot request reconsideration.

5 Type of Appeal (Complete only if you want your appeal heard other than as a small claim or as a regular, mainstream appeal)

- Executive Level**
 A petition for executive level consideration may be granted if the issue is one of first impression or the issue has industry-wide impact or significance. The reasons for an executive level appeal must be specified in the petition. An executive level decision is the final decision of the department – you cannot request reconsideration of executive level decisions.
- Reconsideration** or **Executive Reconsideration** of Mainstream Appeal decision
 Petitions for reconsideration must specify the errors in fact or law on which you base your request. The reasons for executive reconsideration must also be specified in the petition.
- Expedited Review**
 On a very limited basis, the Department may consider a case for expedited review, such as when there is a particular and extraordinary business necessity for such review. If your request for expedited review is granted, the decision is the final action of the department—you cannot request reconsideration. Petitions for expedited review must specify the reasons for requesting expedited review.

6 Hearings

- In-Person Hearing Requested – Olympia
 Seattle

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

7 Issues and Arguments

- a. **Issues** – Briefly describe each issue or area of dispute that you wish us to consider. Attach additional pages if necessary.
- b. **Arguments** – Explain in detail 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 you feel support your arguments.

8 Email Authorization

- Check if the Appeals Division can send correspondence by email. Email communications are not secure and confidential tax information sent via email may be intercepted and used by unauthorized persons. Taxpayer accepts these conditions, authorizes the Department of Revenue to communicate via email, and waives any violation of the Secrecy Clause that might arise from an unauthorized interception and/or use of email.

9 Signature and Confidential Tax Information Authorization

Either the Taxpayer or the Representative can sign the petition. But 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 http://dor.wa.gov/Docs/Forms/Misc/ConfidentialTaxInfoAuth_E.pdf, unless one is already on file. The Taxpayer must also sign the petition if authorizing use of e-mail.

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 on appeal.

Signature

Date

Name (please print or type)

Title**Representative:**

Signature

Date

Name (please print or type)

Title

For tax assistance visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.