



Oregon

Kate Brown, Governor

Department of Revenue

955 Center St NE

Salem, OR 97301-2555

www.oregon.gov/dor

RYAN C DESHA

PORTLAND OR 97229-9195

Date: April 28, 2016

Letter ID: L0017579008

Account ID:

Period ending: December 31, 2015

Notice of Proposed Refund Adjustment

We have changed your Personal Income return. After adjustments your refund is:

Proposed refund	\$4,009.00
Interest on refund*	\$0.00
Offset to debts owed	\$0.00
Refund check/deposit amount	\$4,009.00

Explanation of adjustments made to your return:

Each explanation includes a reference to the laws that apply, such as the Internal Revenue Code (IRC), Oregon Revised Statutes (ORS), or Oregon Administrative Rules (OAR).

Line	Description	Original	Adjusted
19.	Standard deduction	\$0.00	\$2,145.00
	There is an error on your Oregon personal income tax return. It is either a math error on this line or the preceding adjustments have impacted the amount. (ORS 305.265)		
20.	Enter the larger of line 18 or line 19	\$0.00	\$2,145.00
	We adjusted your total deduction to the larger of your Oregon net itemized deductions (line 18) or the Oregon standard deduction (line 19). You can't claim both amounts. (ORS 316.695)		
25.	Exemption credit. If the amount on line 7 is less than \$100,000, multiply your total exemptions on line 6e by \$194. Otherwise, see instructions.	\$0.00	\$194.00
	There is an error on your Oregon personal income tax return. It is either a math error on this line or the preceding adjustments have impacted the amount. (ORS 305.265)		
35.	Oregon surplus credit (kicker). Enter your kicker amount	\$0.00	\$172.00
	We adjusted your Oregon surplus credit ("kicker") based on your 2014 Oregon income tax return. The credit is a percentage of your 2014 Oregon tax liability (Form 40, line 31; Form 40N, line 53; Form 40P, line 52) as adjusted or amended, reduced by any credit claimed for income taxes paid to another state (Form 40, line 38; Form 40N, line 55; Form 40P, line 55). This year the kicker percentage is 5.6 percent. (ORS 291.349)		
37.	Total payments and refundable credits. Add lines 32 through 36	\$0.00	\$4,009.00

We adjusted your total payments and refundable credits because line 37, total payments and

refundable credits, must equal line 32 through line 36.

38.	Overpayment. If line 31 is less than line 37, you overpaid. Line 37 minus line 31.	\$3,837.00	\$4,009.00
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Appeal to the Oregon Department of Revenue

If you disagree with this notice, you have the right to appeal. You can submit either a written objection or request a conference.

Written Objection:

A written objection is a written explanation of why you disagree with the adjustments and needs to include any new information you may have. We'll review your request, try to resolve the matter, and send you a written decision. If you're objecting to an adjustment made by an auditor, that same auditor will review your objections and any new information.

Conference:

If you request a conference, a conference officer will discuss the matter with you or your representative, usually by telephone. Once a decision has been made, the conference officer will mail you a written decision. If you want the decision sent you by certified mail, make sure to note that in your conference request.

You can submit your appeal electronically through Revenue Online at www.oregon.gov/dor. You must submit your appeal **within 30 days** of this notice. You'll need to sign up for a Revenue Online account. You can use the Letter ID on this notice to validate your account. When you're in your account, choose "Request an Appeal" under the "I Want To" menu. Your request must include:

- The tax period involved.
- Your daytime phone number.
- An explanation of why you're appealing.

You can also mail us a written appeal. The letter must be postmarked **within 30 days** of this notice. Please write "written objection" or "conference request" at the top of the letter. Your request must include:

- Your full name and the name of your business or trust or estate, if applicable.
- Your Social Security number or account number.
- Your current mailing address.
- The tax period involved.
- Your daytime phone number.
- An explanation of why you're appealing.

Send your appeal to:

Oregon Department of Revenue
PO Box 14725
Salem, OR 97309-5018

If you disagree with our decision on your appeal, you can continue the appeal process. You'll receive new appeal instructions.

Appeal to the Oregon Tax Court

If you file your appeal with us after the 30 day deadline or want to appeal a written objection or conference decision, you must appeal directly to the Magistrate Division of the Oregon Tax Court.

If you didn't submit a written objection or request a conference, you must file your appeal within 120 days of the date of our original notice informing you of the adjustment to your refund. If you're appealing the decision from your written objection or conference, you must file your appeal within 90 days of the date of the written decision regarding your appeal.

For instructions on filing an appeal with the Magistrate Division, contact the Oregon Tax Court:

Online: courts.oregon.gov/tax

By phone: (503) 986-5650

In person: 1241 State St, Floor 3R, Salem, OR

If you disagree with penalties or interest:

Oregon law requires timely filing of returns and payment of taxes to avoid penalty and interest charges. We rarely waive interest charges, but we may waive penalties.

You can request a waiver electronically through Revenue Online at www.oregon.gov/dor. When you're in your account, choose the appropriate tax account you would like to request a waiver on. Then, choose the "Submit Waiver Request" link in the upper right corner of the page.

You can also mail a written waiver request to the address at the top of this notice. Your request must include an explanation of why we shouldn't impose the penalty.

Your rights in the audit, appeals, and collection processes are explained in *Your Rights as an Oregon Taxpayer*, a free publication available online at www.oregon.gov/dor/forms or by calling us.

Need help?

General tax information www.oregon.gov/dor

Salem(503) 378-4988

Toll-free from an Oregon prefix(800) 356-4222

Alternative formats and language assistance available.