

Oregon Department of Revenue

Department

- Search
- About Us
- Contact Us
- Publications
- Tax Forms
- Personal Income Taxes
- Property Taxes
- Business Taxes
- Corporate Taxes
- Other Taxes/Fees
- Employment
- Common Questions
- Statutes/Rules
- Disclaimer
- Related Sites

Oregon Tax Amnesty FAQs

General information

1. [What is tax amnesty?](#)
2. [What are the benefits of filing under the tax amnesty program?](#)
3. [When will amnesty be available?](#)
4. [Who qualifies for amnesty?](#)
5. [What if I received a deficiency notice?](#)
6. [What taxes qualify for amnesty?](#)
7. [I filed my returns but I left off income and didn't fix it when I found out that it should have been included. Do I qualify under amnesty?](#)
8. [I took extra deductions for a couple of years that I was not entitled to. Now I want to fix it. Does this qualify under amnesty?](#)
9. [What happens if I don't file during the amnesty period?](#)

Filing for amnesty

10. [How do I obtain tax amnesty?](#)
11. [What if I send my tax return with my application and I don't qualify?](#)
12. [How far back should I file?](#)
13. [Where do I get an application?](#)
14. [Where do I get tax return forms?](#)
15. [Can I file my back returns electronically?](#)
16. [Will I be notified that I qualified?](#)
17. [What is the deadline for filing the returns under the amnesty program?](#)

Making amnesty payments

18. [What are my payment options?](#)
19. [What if I can't pay right now?](#)
20. [How will I know when you apply the waivers to my account?](#)

Other amnesty questions

21. [What if I don't file all of my overdue returns during the amnesty period?](#)
22. [Can I get an amnesty waiver if I'm currently being audited?](#)
23. [What if I don't have my W-2s or remember where I worked for the years I need to file?](#)
24. [Will your Voluntary Disclosure Agreement \(VDA\) program continue during the amnesty program?](#)

Answers

1. Amnesty is a one-time opportunity to file overdue or amended Oregon tax returns and pay back taxes with reduced interest charges and without penalty.

[Return to top](#)

2. Applicants who meet the qualifications and pay the tax they owe (and 50 percent of the interest) will receive a 100-percent waiver of penalties and a 50-percent waiver of interest.

[Return to top](#)

3. The amnesty period is October 1, 2009 to November 19, 2009. You must file an amnesty application during that time.

[Return to top](#)

4. Anyone who hasn't filed a tax return or who needs to report additional tax but hasn't received a failure to file assessment or a notice of deficiency (from an audit) for a particular tax year. To qualify, you must file for amnesty on all years you need to report additional tax or haven't filed.

[Return to top](#)

5. Only taxpayers who haven't received a notice of deficiency, or haven't been assessed a tax for failure to file qualify for amnesty. Each tax year stands alone for qualification. For example, if you received a notice of deficiency for tax year 2006, you are disqualified from amnesty for 2006. You may still qualify for other years.

[Return to top](#)

6. Any underreported tax or overdue returns for tax years 2007 and earlier for:

- Personal income tax;
- Corporate income or excise tax;
- Inheritance tax (for returns due before January 1, 2008);
- Trust and estate income tax; and
- TriMet and Lane Transit District self-employment taxes.

[Return to top](#)

7. Yes. You may amend tax returns that need to be corrected for years 2007 and before. If you meet the other amnesty qualifications, you'll receive a full penalty waiver and a waiver for one-half of the interest. Visit our [website](#) or call the [number below](#) for more information.

[Return to top](#)

8. Yes. You may amend tax returns with errors for years 2007 and before. If you meet the other qualifications, you'll receive a penalty waiver and a waiver for one-half of the interest. Visit our [website](#) or call the [number below](#) for more information.

[Return to top](#)

9. We may assess a 25-percent penalty in addition to all other penalties that may apply under Oregon law.

[Return to top](#)

10. First, fill out and submit an amnesty application between October 1, 2009 and November 19, 2009.

Amnesty applications will be available beginning September 18, 2009.

You may download an application from www.oregon.gov/DOR. Call the [number below](#) to have one mailed to you.

Second, file your original or amended tax returns with us by January 19, 2010. You may submit the returns with your amnesty application(s) if you wish.

[Return to top](#)

11. We'll deny your application if you:

- are filing for tax year 2008 or later;
- are filing a year for which we sent you a notice of deficiency;
- are filing for a year for which we assessed a tax for failure to file; or
- do not file for all years that qualify for amnesty.

We'll notify you in writing within 30 days from receiving your application if we deny your application. If you sent tax returns with your application, we'll process them as usual.

[Return to top](#)

12. You must file for all years that you were originally required to file. If you need to file amended returns, you must amend all returns that have underreported tax and are still open for adjustments (changes).

Returns are generally open for adjustment for three years from the date they are filed. If you need help determining which of your returns are open for adjustment, call the [number below](#).

[Return to top](#)

13. Beginning September 18, 2009, you may download an application from our [website](#). We'll mail one to you if you call us at the [number below](#).

[Return to top](#)

14. Personal income tax forms and instructions (2002-2007) are available on our [website](#). For all other years, call the [number below](#).

Corporate income and excise tax, inheritance returns, transit (self-employment), and fiduciary tax (trust/estate) forms and instructions (1995-2007) are available on our [website](#). For all other years, call the [number below](#).

[Return to top](#)

15. No. Electronic filing isn't available for returns filed during amnesty. You must file paper returns. If you have access to tax preparation software for the year you are filing, you may print the return produced by the software and mail it to us.

[Return to top](#)

16. Yes. We'll send you a letter confirming that you qualify within 30 days from receiving your application. If you pay in full with your application, our letter also will confirm that we applied waivers to your account. If you apply for a payment plan on your application or don't pay the amounts due, we'll call you within 30 days to make payment arrangements.

[Return to top](#)

17. All returns must be submitted on or before January 19, 2010. We'll accept returns postmarked January 19, 2010.

[Return to top](#)

18. Each program has different payment options.

- Personal income tax:
 - o electronic payment from your checking or savings account;
 - o credit card;
 - o check or money order.
- Transit (TriMet/Lane Transit District) self-employment tax:
 - o electronic payment from your checking or savings account; or
 - o check or money order.
- Corporate income/excise, inheritance, estate, and trust:
 - o check or money order only.

See the amnesty application for certain limitations. More instructions on payments, including where to send checks and money orders, will be available at our [website](#) after September 18, 2009.

To make an electronic payment, visit our [website](#) or call the [number below](#).

To make a credit card payment, call the [number below](#).

[Return to top](#)

19. We'll work with you to create a payment plan that will meet the amnesty requirements. Check the payment plan box on the amnesty application. You must provide a phone number where we can reach you. It's also helpful if you include an e-mail address, but it's not required.

A department representative will contact you to set up a payment plan. You will only qualify for interest and penalty waivers once you pay all of the tax and one-half the interest due.

[Return to top](#)

20. Once you pay all of the tax and one-half of the interest, we'll send you a letter telling you that you've met your amnesty obligations and that we've applied waivers to your account.

[Return to top](#)

21. After the amnesty period, we may charge an additional 25-percent penalty to any tax you owe that qualified for amnesty.

[Return to top](#)

22. Contact your auditor for more information.

[Return to top](#)

23. One of our customer service representatives can provide whatever information we have to help you. You may need to contact your employer(s) to get a complete copy of your W-2. Remember to allow enough time during the amnesty period to receive the W-2s from employers. Call the [number below](#) for help.

[Return to top](#)

24. Yes. Taxpayers may choose either the VDA or amnesty program. However, the amnesty program has strict time limits so taxpayers who apply for the VDA program and don't qualify won't be able to join the amnesty program after it ends.

[Return to top](#)

For help, call 800-356-4222 from an Oregon prefix, or 503-378-4988 in Salem or outside Oregon.

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[Text Only](#) | [State Directories](#) | [Agencies A to Z](#) | [Site Map](#) | [About Oregon.gov](#) | [Oregon.gov](#)
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