

**Form 50 0006**

**Administrative Review and  
Hearings Division**

PO Box 47460  
Olympia WA 98504-7460  
360-534-1335  
FAX 360-534-1340  
[dorarhdadmin@dor.wa.gov](mailto:dorarhdadmin@dor.wa.gov)

## Settlement Offer

The undersigned offers to settle a tax assessment issued or a denial of refund claim under review by Administrative Review and Hearings Division (ARHD).

### 1 Taxpayer information:

ARHD Docket No.:

Account ID:

Name/Business name:

Address:

City:

State:

Zip:

Phone:

Email:

### 2 Representative information:

Name/Business name:

Address:

City:

State:

Zip:

Phone:

Email:

### 3 Department action: What do you want to settle?

#### **ASSESSMENT**

Assessment No(s).:

Amount assessed:

Amount in dispute:

Tax \$:

Penalties \$:

Interest \$:

Have you changed your reporting since receiving the audit instructions or assessment(s)? If so, when?

## **REFUND CLAIM**

Total refund claim amount:

Type of tax:

Amount in dispute:

Tax \$:

Penalties \$:

Interest \$:

Is this a refund for amounts paid on an assessment or a return?

If return, which return period(s)?:

## **4 Terms of offer:**

Amount offered \$:

Proposed payment date:

Other:

## **5 Reasons to settle:**

*Explain why DOR should settle your assessment or refund claim. Attach additional pages if necessary.*

Apply WAC 458-20-100 criteria to support your offer to settle your tax dispute.

Nonrecurring - Tell us what has changed in the law or your business operations that will allow you to meet your tax responsibilities for the future periods.

Conflict in the law - Explain why you believe there is a conflict in the law or with prior written instructions from the Department to you.

Harsh results (does not include inability to pay) - Explain why you believe a strict application of the law would have unduly harsh consequences.

Risk to litigation - Explain why you believe there is uncertainty of the outcome of your tax dispute if it were presented to a court.

## 6 Signature:

Either the Taxpayer or the Representative can sign the settlement offer if the representative has authority to bind the Taxpayer. However, the Department must have a Confidential Tax Information Authorization (CTIA) on file 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/CTIA>, unless one is already on file. The Taxpayer must sign the offer if authorizing use of email or fax.

### 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 the Taxpayer, and the Representative named above is authorized to receive confidential tax information from the Department on all matters raised in the Taxpayer's petition.

Check if we can send correspondence by email or fax. 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:

Print name:

Title: