



**DISTRICT OF COLUMBIA  
OFFICE OF ADMINISTRATIVE HEARINGS**  
441 4TH STREET, NW, SUITE 450 NORTH  
WASHINGTON, DC 20001-2714



Tel: (202) 442-9094 • Fax: (202) 442-4789 • Email: [oah.filing@dc.gov](mailto:oah.filing@dc.gov)  
eFiling: <https://ecourt.oah.dc.gov/public-portal/>

## Taxpayer’s Protest of a Proposed Assessment

*Please include with this form a copy of the proposed assessment. If the proposed assessment was issued to more than one taxpayer (e.g., husband and wife), all persons named in the proposed assessment must file this protest.*

### Section 1 – Taxpayer Information

Name of Taxpayer(s) filing this protest: \_\_\_\_\_

Last 4 digits of Social Security or Taxpayer Identification Number(s): \_\_\_\_\_

Category of Tax (Income, Sales, Penalty, etc.): \_\_\_\_\_ Taxable Year(s) \_\_\_\_\_

### Section 2 – Reason for Taxpayer Protest

I (We) hereby protest a proposed assessment of a deficiency, interests and/or penalty issued by the Office of Tax and Revenue in the amount of \$ \_\_\_\_\_ and request a hearing at the Office of Administrative Hearings (OAH). The proposed assessment was sent on: \_\_\_\_\_ [date].

In the space below, explain why you believe the proposed assessment is erroneous. Only a brief statement of the nature of the dispute is necessary. Citation to specific case law or other authority is not necessary here.

### Section 3 – Language Access

Do you need OAH to provide an interpreter to help you participate in a hearing?

YES     NO

If YES, what language do you need? \_\_\_\_\_

### Section 4 – Reasonable Accommodation

Do you need a reasonable accommodation to help you participate in a hearing?

YES     NO

If YES, please explain: \_\_\_\_\_

→ → → **Continue to second page** → → →

## Section 5 – Election, Signature, and Contact Information

I (We) elect to have this case heard and decided by the Office of Administrative Hearings (OAH). As the result of this election:

1. OAH has exclusive jurisdiction (authority) to resolve all challenges to the proposed assessment.
2. As required by D.C. Code § 2-1831.03(j), I (we) waive the right to have any challenges to the proposed assessment resolved in the Superior Court of the District of Columbia.

This election does not waive any right to appeal the OAH final order to the District of Columbia Court of Appeals.

Signature(s): \_\_\_\_\_

Print Name(s): \_\_\_\_\_

If you are not the taxpayer(s), please indicate why you are authorized to represent the taxpayer(s) (e.g., attorney, authorized employee, etc.): \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

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

Email Address: \_\_\_\_\_

By checking this box, I consent, according to OAH Rule 2841.16, to receive orders or any other documents issued in this case by email.

### **Important Filing Information**

To file this protest with the OAH, you may **email** the form to [oah.filing@dc.gov](mailto:oah.filing@dc.gov), **fax** the form to (202) 442-4789, or **mail** or **hand deliver** the form to:

Office of Administrative Hearings  
441 Fourth Street NW, Suite 450N  
Washington, D.C. 20001

In addition to filing at OAH, you **ALSO** must send a copy of this protest to the Office of Tax and Revenue. You may **email** a copy to [otr.nonfiler@dc.gov](mailto:otr.nonfiler@dc.gov) or **mail** a copy to Compliance Administration, Collections Division, P.O. Box 37559, Washington, DC 20013, or **hand deliver** a copy to the Office of Tax and Revenue Walk-in Center at 1101 4th Street SW, Suite W270, Washington, DC 20024. Email is preferred method of delivery.

**WARNING:** By law, OAH must **RECEIVE** your protest within 30 days of the date the proposed assessment is sent by the Office of Tax and Revenue. If the deadline falls on a Saturday, Sunday or legal holiday, the deadline is extended to the next business day. OAH has no jurisdiction to decide any protest filed after the deadline. Failure to file a hearing request within the deadline will subject your appeal to dismissal.

**For further information about this form or filing a taxpayer protest, please call OAH at (202) 442-9094 or visit the OAH website at [www.oah.dc.gov](http://www.oah.dc.gov).**