

**DISTRICT OF COLUMBIA
Office of Administrative Hearings**

TAXPAYER'S PROTEST OF A PROPOSED ASSESSMENT

NOTE: TO BE ACCEPTED, A COPY OF THE PROPOSED ASSESSMENT MUST BE FILED WITH THIS PROTEST.

Name of Taxpayer(s) filing this protest: _____
Social Security or Taxpayer Identification Number(s): _____

Note: 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.

Category of Tax (Income, Sales, Penalty, etc): _____ Taxable Year(s) _____

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. The proposed assessment was sent on _____ [date].

I (We) believe that the proposed assessment is erroneous for the following reasons: _____

If additional space is required, attach additional sheets. **Note: Only a brief statement of the nature of the dispute is necessary. Citation of specific case law or other authority is not necessary at this time.**

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

- 1. The Office of Administrative Hearings 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 Office of Administrative Hearings' final order to the District of Columbia Court of Appeals.

Signature(s): _____

Name(s) (Please Print): _____

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 (Please Print): _____

Telephone Number: _____

Fax Number (if any): _____

SEE IMPORTANT INSTRUCTIONS ON THE REVERSE SIDE.

To file this protest with the Office of Administrative Hearings, you may **EITHER** mail this protest **OR** you may file the protest in person at the following address:

**Office of Administrative Hearings
441 4th Street, NW Suite 450N
Washington, D.C. 20001**

In addition to filing at the Office of Administrative Hearings, you **ALSO** must send a copy of this protest to:

**Director, Compliance Administration
Office of Tax and Revenue
P.O. Box 75520
Washington, DC 20013**

WARNING: By law, the Office of Administrative Hearings 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. The Office of Administrative Hearings 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 concerning tax protests at the Office of Administrative Hearings, you may call (202) 442-9094.