

# Form OR-PCR

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(Rev. 08-19-22, ver. 01)

Oregon Department of Revenue



|                 |
|-----------------|
| Office use only |
| Date received   |

## Protective Claim for Refund

Submit original form—do not submit photocopy

|                                    |                            |                              |  |
|------------------------------------|----------------------------|------------------------------|--|
| First name                         | Last name                  | Social Security number (SSN) | Use a separate form for each year<br><br><b>Tax year</b> <input type="text"/><br><br><b>Estimated amount of refund claim</b><br><input type="text"/> .00 |
| Spouse first name                  | Spouse last name           | Spouse SSN                   |  |
| Entity name (if not an individual) | Federal employer ID number |                              |  |
| Current mailing address            |                            |                              |  |
| City                               | State                      | ZIP code                     |  |
| Phone<br>( ) -                     | Email                      |                              |  |

### Return type

- Personal income tax.\*
- Corporation excise/income tax.
- Corporate activity tax.
- TriMet self-employment tax.
- Lane transit self-employment tax.
- Fiduciary income tax.
- Estate transfer tax.

Explain what issue(s) is being litigated and provide any relevant law citations as well as information to explain why you think a protective claim is necessary

Who is making the decision? (For example, name of court, session of Oregon Legislature, etc.)

Date entered into litigation/legislation

\*If you've previously filed a protective claim for a personal income tax refund, complete this form every six months and provide an update on the status of the pending court decision or legislative action in the space below

**Once there is a final determination, file an amended return within 90 days. Include a copy of this form with your amended return.**

Under penalty for false swearing, I declare that the information on this form is true, correct, and complete.

|   |                         |
|---|-------------------------|
| Your signature (or responsible party, if a business)        | Date                    |
| X   | / /                     |
| Spouse signature (if filing jointly, <b>both</b> must sign) | Date                    |
| X   | / /                     |
| Signature of preparer other than taxpayer                   | Preparer license number |
| X   |                         |