

Form OR-PCR

Page 1 of 1, 150-101-184
(Rev. 07-24-20, ver. 01)

Oregon Department of Revenue



Protective Claim for Refund

Office use only

Date received

Submit original form—do not submit photocopy

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

Return type

- | | | |
|---|--|--|
| <input type="checkbox"/> Personal income tax.* | <input type="checkbox"/> TriMet self-employment tax. | <input type="checkbox"/> Fiduciary income tax. |
| <input type="checkbox"/> Corporation excise/income tax. | <input type="checkbox"/> Lane transit self-employment tax. | <input type="checkbox"/> Estate transfer tax. |
| <input type="checkbox"/> Corporate activity 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) X	Date / /
Spouse's signature (if filing jointly, both must sign) X	Date / /
Signature of preparer other than taxpayer X	Preparer's license number