

Form OR-PCR

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(Rev. 08-18-23, 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) - -
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 () -	Email	

Use a separate form for each year

Tax year

Estimated amount of refund claim

.00

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 why you think a protective claim is necessary. Include applicable sections of the Oregon Revised Statutes (ORS), Internal Revenue Code (IRC), bill or measure number, or other relevant legal citations.

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

Date litigation began or legislation introduced.

*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 signature (if filing jointly, both must sign) X	Date / /
Signature of preparer other than taxpayer X	Preparer license number