

# After the audit

Now that your audit is over, it is important that you understand what happens next and what to do if you disagree with the findings.

## Your audit report

If we find that you owe taxes, we will mail you a billing statement. We also may send you an Order and Notice of Assessment that details the quarter(s) in question and the amount(s) due. We also may retroactively change your tax rate for the current and previous years.

If you disagree with the results of the audit, you can file a formal appeal. The Order and Notice of Assessment is a formal legal document that you can appeal. If you did not receive this form, you must request it before you can file an appeal.

If you disagree with the tax rate changes, you may file a request to have the Department review your tax rate. If the Department denies your request, you may file an appeal of that decision as well.

## Filing an appeal

Your appeal must be in writing and must include:

1. Your business name;
2. Your Employment Security reference number; (the number you use on your unemployment tax reports);
3. Your address and phone number; and
4. The reason you disagree with our decision.

Your appeal letter must be postmarked or delivered within 30 days of the date we mailed an appealable document to you.

Note: Send your appeal to: Tax Appeals, Employment Security Dept., P.O. Box 9046, Olympia WA 98507-9046.

## The hearing on your appeal

The Office of Administrative Hearings (OAH), a separate state agency, will schedule and hear your appeal. You will get a letter that includes the date and time of your hearing and the steps you need to take to prepare for that hearing.

Most hearings are conducted over the phone by an administrative law judge. All testimony is given under oath. You, your representative and/or your witnesses should have first-hand knowledge of the details of the case. This is an administrative hearing, not a formal court hearing. Attorneys are not required, although you may have one if you wish.

Within a few weeks of the hearing, you will get a letter from OAH that tells you the decision in your case and explains the results.

## If you win your appeal

If OAH decides in your favor, we will adjust your account according to the findings in your case. In many cases, this means you will not owe any back taxes, penalties or interest. In some cases, OAH may modify the findings of your audit. This means that some of your tax debt is removed and some is not.

## If you lose your appeal

If OAH does not decide in your favor, you can file an appeal with our department's commissioner. This appeal must be in writing and must be postmarked and sent to the Commissioner's Review Office within 30 days of the date OAH mailed its decision to you.

The commissioner will make a decision based on the record of the original hearing. No new testimony or evidence can be admitted.

If you disagree with the commissioner's decision, you may file a written appeal with the Superior Court within 30 days. You are responsible for all court costs and attorney's fees associated with your appeal to Superior Court.

## If you must pay

If you have decided not to appeal an adverse decision, you must pay all taxes owed, plus interest and penalties.

If you are unable to pay the full amount due, contact the Account Management Center to set up a deferred-payment contract that allows you to make payments.

## Avoid higher tax rates

If you have not paid all past-due taxes or set up a deferred-payment contract by September 30 of each year, we will assign you the delinquent tax rate for the following year.

The delinquent tax rate is higher than your normal tax rate.

Note: In most cases, you could be assigned the delinquent tax rate solely as a result of an audit. This could be assigned retroactively to include the current and previous tax years.

---

## Contact information

### Account Management Center

855-829-9243  
Employment Security Department  
Attn: Account Management Center  
P.O. Box 9046  
Olympia, WA 98507-9046

### Records Center

360-753-5134  
Employment Security Department  
Attn: Records Disclosure Unit  
P.O. Box 9046  
Olympia, WA 98507-9046



---

The Employment Security Department is an equal opportunity employer and provider of programs and services. Auxiliary aids and services are available upon request to persons with disabilities. Auxiliary aids may include qualified interpreters and telecommunication devices (TTY) for hearing or speech impaired individuals. Individuals with limited English proficiency may request interpretive services free of charge to the customer in order to conduct business with the department.

UI - 10 - 0214