

# 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.

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.

## 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 the *Order and Notice of Assessment* 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 about two 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 Employment Security Department's Records Center 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 elevate your appeal or the Superior Court disagrees with your appeal, you must pay all taxes owed, plus interest and penalties.

If you are unable to pay the full amount due, contact your district tax office 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 will not be assigned the delinquent tax rate solely as a result of an audit. You will only be assigned this rate if you owe taxes and have not paid or made payment arrangements by September 30.

However, if you do not have an active account at the time of the audit and you did not report your workers during the year(s) of the audit, you may be assigned the delinquent tax rate retroactively for the years in which you did not report employees.

## Contact information

### District Tax Offices

Bellevue - 425-649-4388  
1530 - 140th Ave. NE, Suite 100  
P.O. Box 66  
Bellevue, WA 98009  
[BellevueDTO2@esd.wa.gov](mailto:BellevueDTO2@esd.wa.gov)

Bellingham - 360-676-2070  
1904B Humboldt St.  
P.O. Box 978  
Bellingham, WA 98227  
[ESDGPBellinghamDTO@esd.wa.gov](mailto:ESDGPBellinghamDTO@esd.wa.gov)

Lynnwood - 425-774-2380  
20311 52nd Ave. W, Suite 301  
P.O. Box 2642  
Lynnwood, WA 98036  
[LynnwoodDTO@esd.wa.gov](mailto:LynnwoodDTO@esd.wa.gov)

Seattle North -206-706-3801  
8746 Mary Ave. NW, Suite 1  
Seattle, WA 98117  
[SeattleNorthDTO@esd.wa.gov](mailto:SeattleNorthDTO@esd.wa.gov)

South Sound - 253-593-7380  
360-478-4985 (Bremerton)  
1301 Tacoma Ave. S  
Tacoma, WA 98402  
[esdgpsouthsounddto@esd.wa.gov](mailto:esdgpsouthsounddto@esd.wa.gov)

Spokane - 509-532-3090  
132 S Arthur St.  
Spokane, WA 99202  
[SpokaneDTO@esd.wa.gov](mailto:SpokaneDTO@esd.wa.gov)

Tri-Cities - 509-735-0939  
4310 W 24th Ave.  
Kennewick, WA 99338  
[esdgptri-citiesdto@esd.wa.gov](mailto:esdgptri-citiesdto@esd.wa.gov)

Vancouver - 360-735-5050  
360-636-2290 (Longview)  
503-289-5781 (Portland)  
5411 E Mill Plain Blvd., Suite 14  
Vancouver, WA 98661  
[vancouverdto3@esd.wa.gov](mailto:vancouverdto3@esd.wa.gov)

Wenatchee - 509-662-0448  
215 Bridge St.  
Wenatchee, WA 98801  
[wenatcheedto2@esd.wa.gov](mailto:wenatcheedto2@esd.wa.gov)

Yakima - 509-574-0137  
306 Division St.  
P.O. Box 10708  
Yakima, WA 98909  
[yakimadto2@esd.wa.gov](mailto:yakimadto2@esd.wa.gov)

Out-of-state businesses only - 509-574-0179  
Employment Security Department  
306 Division St.  
P.O. Box 10708  
Yakima, WA 98909  
[yakimadto2@esd.wa.gov](mailto:yakimadto2@esd.wa.gov)

### Tax Investigations Unit

360-902-9450  
Employment Security Department  
Attn: Tax Investigations Unit  
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

