



ADMINISTRATIVE APPEAL GUIDE: PAID FAMILY LEAVE TAX DETERMINATIONS

An administrative appeal is a means for an employer to challenge a formal determination issued by the Tax Division of the Office of Paid Family Leave (OPFL). It is an opportunity for a taxpayer to raise objections to a Paid Family Leave tax determination, to provide relevant documentation or evidence in support of your objection, and to request a fair and timely review of your position by OPFL.

Follow these instructions to file an administrative appeal with the OPFL Tax Division:

Eligibility to File an Administrative Appeal

First, make sure you are eligible to file an administrative appeal by following these guidelines.

- When the OPFL Tax Division issues a formal determination, it sends a letter to the Employer or Self-Employed Individual (or the taxpayer's authorized representative). The letter explains the reason for the decision and includes an "Administrative Appeal Rights" section with basic instructions on how to file an administrative appeal. Determinations without an "Administrative Appeal Rights" section are not appealable.
- Carefully review the letter that was sent to your business and the accompanying instructions before submitting an administrative appeal.
- All appeals should include a copy of the letter or determination that is to be appealed. If you did not receive a copy in the mail, you may obtain an electronic version on your customer account within the Employer Self-Service Portal (ESSP), essp.does.dc.gov.
- Each appeal must contain a written explanation for appealing the determination. If your argument depends on a legal authority, state with particularity what law or court decision is applicable. Include any relevant documentary evidence necessary to support your claim. Note: Evidence is relevant if it has a tendency to make your claim or a fact more or less probable than it would be without the evidence.

When to File an Administrative Appeal

An administrative appeal must be received within thirty (30) calendar days of the date of the determination or it will not be reviewed by DOES-OPFL absent good cause. For this reason, we recommend filing an appeal as quickly as possible after receiving an unfavorable determination from DOES-OPFL. The thirty (30) day period of limitation begins on the "Notice Date" printed on all tax determinations.

Who can submit an Administrative Appeal?

All taxpayers (Employers and Self-Employed Individuals) who receive a formal determination have the right to initiate an administrative appeal or to retain an authorized representative of their choice to represent their interest in dealings with the Office of Paid Family Leave. For this reason, any employee of your business, who is duly authorized, may submit an administrative appeal.

When submitting an administrative appeal, ensure that the appeal is made in the name of a person who has authority to represent your business. Only submit one administrative appeal per determination.

In the case of a third-party agent (TPA) or attorney, a signed Power of Attorney (POA) form must be on file or the OPFL Tax Division will be unable to process the request for appeal. The Division of Tax Limited Power of Attorney form may be downloaded from <https://dcpaidfamilyleave.dc.gov/>.

Appeal Checklist

Next, make sure you have the following items:

- Basic information about you and your business, including:
 - Full Name: Include your full legal name and relationship to the Business or Business organization submitting an administrative appeal.
 - Business or organizational trade name
 - Business or organizational true name (if different than trade name)
 - Employer Account Number (EAN): This number is unique to your business and is printed on all official determinations issued by our office.
- A copy of the letter or determination from the OPFL Tax Division that you are appealing.
- A written explanation of your position about why the determination made by the OPFL Tax Division is in error, or otherwise provide a good cause explanation for why you or your business is entitled to relief from the OPFL Tax Division.
- Relevant evidence to support your claim. Evidence is relevant if it has any tendency to make a fact or your claim more or less probable than it would be without the evidence.

How to File an Administrative Appeal

When you are ready to file, send all the documents and items above by email or postal mail using the information below.

The OPFL Tax Division prefers to receive requests for administrative appeals by email but will accept

EMAIL	MAIL
Email: PFLTaxDivision@dc.gov Email Subject: Administrative Appeal	D.C. Department of Employment Services OPFL Tax Division, Administrative Appeal 4058 Minnesota Avenue, NE Washington, D.C. 20019