



ADMINISTRATIVE RULE REVIEW

New Rule	Rule No. 150-305.100-(E)	
	Page Page 1 of 3	Last Revised Date April 22, 2016
	NOTICE OF INTENDED ACTION	
	Bulletin Dated May 2016	Hearing Scheduled May 23, 2016

PURPOSE: To establish rules for receipt of certain cash payments by the department.

1 **150-305.100-(E)**

2 **Acceptance of Cash Payments**

3 (1) Definitions. For purposes of this rule, the following definitions apply:

4 (a) "Currency" means United States coin and paper notes issued by the United States Federal Reserve
5 Banks that are not mutilated as described in 31 CFR 100.5, 100.11, and 100.12 or contaminated such that
6 they cannot be safely processed under routine operating procedures.

7 (b) "Faced" means United States paper currency presented facing portrait-side up.

8 (c) "Oriented" means United States paper currency presented so that the words on the bill are right-side
9 up from the perspective of the reader.

10 (d) "Department district office" includes all Oregon Department of Revenue offices, but does not include
11 certain designated department satellite offices or the department's main building at 955 Center Street NE,
12 Salem, Oregon 97301.

13 (2) All payments made to the department in currency must follow the cash handling requirements set
14 forth in this rule. This rule is adopted consistent with the Oregon Treasury Department's Policy FIN 201:
15 Collection and Deposit of Money(s).

16 (3) Sections (4) and (5) of this rule are effective July 1, 2016 through December 31, 2016.

17 (4) A payor may not make more than one deposit or payment of currency in a department district office
18 per day. A deposit or payment of currency made by a payor in a department district office may not
19 exceed \$500.

20 (5) A payor may make no more than five deposits or payments of currency in a department district office
21 during a calendar month.

22 (6) On or after January 1, 2017, all deposits or payments of currency must be delivered to the
23 department's main building at 955 Center Street, NE, Salem, Oregon 97301. No deposits or payments of
24 currency will be accepted at any other location. Deposits or payments of currency may not be remitted to
25 the department via the United States Postal Service or any other mail courier.



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	Page Page 2 of 3	Last Revised Date April 22, 2016
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Permanent Rule		

PURPOSE: To establish rules for receipt of certain cash payments by the department.

- 1 (7) The department may determine and publish a threshold amount for delivery of deposits or payments
- 2 of currency without an appointment. If the deposit or payment of currency exceeds the threshold amount,
- 3 the department may require payors to schedule an appointment to deliver a deposit or payment of
- 4 currency. The threshold amount may be found in forms, instructions, or other forms of media provided
- 5 by the department.
- 6 (8) The department will accept no more than one dollar in United States coins as part of each deposit or
- 7 payment of currency.
- 8 (9) If a payor must schedule an appointment to deliver deposits or payments of currency to the
- 9 department, the deposits or payments of currency must be sorted by denomination, faced and oriented
- 10 upon delivery.
- 11 (10) The department will not accept any mutilated or contaminated currency.
- 12 (11) All deposits or payments of currency that require an appointment must be accompanied by a
- 13 completed payment voucher that shows the amount of tax or other debt being paid with currency.
- 14 (12) The department will provide a receipt for deposits or payments made in person at the Oregon
- 15 Department of Revenue. The receipt will identify the amount paid, the tax period or other applicable
- 16 account information to which the deposit or payment will be applied, the name of the payor, the business
- 17 identification number or social security number, and the date the deposit or payment was paid to the
- 18 department.
- 19 (13) If the department calculates an amount of a deposit or payment of currency that does not match the
- 20 amount asserted by a payor as having been paid and the payor is not able to provide a department-issued
- 21 receipt for that deposit or payment, the department will credit to the payor's account the amount as
- 22 determined by the department.
- 23 **[Publications:** Contact the Oregon Department of Revenue for information about how to obtain a copy
- 24 of the publication referred to or incorporated by reference in this rule pursuant to ORS 183.360(2) and
- 25 ORS 183.355(1)(b).]
- 26 **Stat. Auth.:** ORS 305.100



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1 **Stats. Implemented:** ORS 305.100