



ADMINISTRATIVE RULE REVIEW

Amended Rule	Rule No. 150-314-0150	Last Revised Date October 20, 2016
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Permanent	NOTICE OF INTENDED ACTION	
	Bulletin Dated November 2016	Hearing Scheduled November 22, 2016

PURPOSE: Amend to provide that the Department of Revenue may reject non-electronically filed corporate tax returns that are required to be filed electronically by the taxpayer.

1 **150-314-0150**

2 **Requirement to File Returns Electronically (Corporation E-file Mandate)**

3 (1) All corporations required to electronically file their federal corporation tax return are required to
4 electronically file their Oregon corporation tax return. [A paper tax return filed by a corporation required](#)
5 [to electronically file its Oregon corporation tax return may be rejected, unless a waiver request has been](#)
6 [approved by the department prior to the filing of the paper return.](#)

7 (2) Waivers.

8 (a) A waiver of the electronic filing requirement granted by the Internal Revenue Service (IRS) will be
9 accepted by the department as a waiver to the mandate under section (1). The corporation must notify the
10 department in writing when such a waiver is granted in accordance with the department’s instructions.

11 (b) In addition to a waiver allowed under subsection (a), the department may grant a waiver of the
12 mandate in section (1) if the following conditions are met:

13 (A) The corporation requests a waiver in accordance with the department’s instructions; and

14 (B) The corporation’s facts and circumstances are such that complying with the mandate would cause the
15 corporation an undue financial hardship. The corporation’s refusal to purchase or use the requisite
16 software or computer equipment does not, in and of itself, satisfy the conditions for a waiver under this
17 subsection.

18 (c) When circumstances warrant, the department may issue an administrative waiver of the mandate in
19 section (1) when the department determines it is necessary to promote the effective and efficient
20 administration of the tax system.

21 (3) If an electronic tax return cannot be accepted for processing electronically, the corporation must
22 contact the department for assistance in correcting the rejected return errors. If the rejected return errors
23 cannot be corrected, the corporation must receive authorization from the department prior to filing a
24 paper return.



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- 1 (4) This rule is applicable to corporation tax returns filed for tax years beginning on or after January 1,
 - 2 2011.
 - 3 **Stat. Auth.:** ORS 305.100, ORS 314.364
 - 4 **Stats. Implemented:** ORS 314.364