



ADMINISTRATIVE RULE REVIEW

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|----------|---------------------------------|--|
| New Rule | Rule No.<br>150-418-0010        |  |
|          | Page<br>Page 1 of 1             | Last Revised Date<br>October 21, 2016  |
|          | NOTICE OF INTENDED ACTION       |  |
|          | Bulletin Dated<br>November 2016 | Hearing Scheduled<br>November 22, 2016 |

PURPOSE: Propose new rule for issuance of tax compliance certificates to taxpayers. The department is required to provide tax compliance certificates to child-caring agencies upon request under Senate Bill 1515 (2016) as a requirement for licensure, certification or authorization with the Oregon Department of Human Services. This law takes effect on January 1, 2017.

1 **150-418-0010**

2 **Tax Compliance Certificates (Child-Caring Agencies)**

3 (1) For purposes of this rule, tax programs reviewed for compliance include:

- 4 (a) Personal income tax;
- 5 (b) Income tax withholding;
- 6 (c) Transit payroll tax;
- 7 (d) Corporation excise tax; and
- 8 (e) Corporation income tax.

9 (2) The department may issue to a child-caring agency, as defined under ORS 418.205, a certificate that  
10 shows compliance with tax programs listed in section (1) of this rule upon request of a child-caring  
11 agency using forms approved by the department.

12 (3) A certificate may be issued to a child-caring agency under section (2) of this rule if:

- 13 (a) All required returns or reports have been filed, whether timely or not, or, in the absence of a return or  
14 report, a final assessment of tax has been issued by the department for the preceding three years and any  
15 tax period subsequent to the application date for certification; and
- 16 (b) Tax is paid in full for all subject tax program debts for the preceding three years from the application  
17 date for certification; or
- 18 (c) The child-caring agency is in compliance with a department-approved payment plan for all subject tax  
19 program debts for the preceding three years from the application date for certification.

20 **Stat. Auth.:** ORS 305.100, 418.255

21 **Stats. Implemented:** ORS 418.255