

Secretary of State
NOTICE OF PROPOSED RULEMAKING HEARING*
A Statement of Need and Fiscal Impact accompanies this form

FILED 10-13-16 10:49 AM ARCHIVES DIVISION SECRETARY OF STATE
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Department of Revenue Agency and Division	150 Administrative Rules Chapter Number
Lois Williams Rules Coordinator	(503) 945-8029 Telephone
Department of Revenue, 955 Center St. NE, Salem, OR 97301 Address	

RULE CAPTION

Extension of time to pay estate tax; enforcement of corporate e-file mandate.

Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

Hearing Date	Time	Location	Hearings Officer
11-22-16	10:00 a.m.	Revenue Bldg; 955 Center St NE; Salem, OR 97301; Fishbowl conf. Rm	Joshua Lawson

RULEMAKING ACTION

Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

ADOPT:

AMEND:

150-118-0150
150-314-0150

REPEAL:

RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

AMEND AND RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

Statutory Authority:

ORS 118.225; ORS 305.100; ORS 314.364

Other Authority:

Statutes Implemented:

ORS 118.225; ORS 314.364

RULE SUMMARY

150-118-0150 - Amend to clearly identify when a request for an extension to pay the estate tax must be received; specify that fluctuations in the market value of property will not generally grant reasonable cause for an extension of time to pay the estate tax.

150-314-0150 - 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.

The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.

11-22-2016 5:00 p.m. Last Day (m/d/yyyy) and Time for public comment	Lois Williams Rules Coordinator Name	lois.j.williams@oregon.gov Email Address
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*The Oregon Bulletin is published on the 1st of each month and updates the rule text found in the Oregon Administrative Rules Compilation.