

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

FILED 10-13-16 11:14 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

Information returns and W-2 penalties, information return filing requirements, tax compliance certificates
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	5:00 p.m.	Revenue Bldg; 955 Center St NE; Salem, OR 97071; Fishbowl	Joshua Lawson

RULEMAKING ACTION

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

ADOPT:
150-418-0010

AMEND:
150-314-0140
150-316-0359

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 305.100, 316.202, 316,360, 418.255

Other Authority:

Statutes Implemented:
ORS 314.360, 316.202, 418.255

RULE SUMMARY

150-314-0140 - Amend definition of what constitutes "knowingly" for assessing the enhanced penalty of \$250 per information return to include the requirement of an employer being assessed the lower penalty before being eligible for the enhanced penalty. Amend the rule to require all 1099s to be filed electronically with the department and remove the exception for issuers of under 10 forms 1099.

150-316-0359 - Amend definition of what constitutes "knowingly" for assessing the enhanced penalty of \$250 per W-2 to include the requirement of an employer being assessed the lower penalty before being eligible for the enhanced penalty. Mandate electronic filing of the form WR starting in 2018. Remove March 31 due date for W-2s.

150-418-0010 - Establish administrative rule for child caring agencies with the following criteria that defines "tax compliance" for PIT, withholding, transit, corporation excise, and corporation income tax programs administered by DOR:

- All required returns or reports have been filed, whether timely or not, or, in the absence of a return or report, final assessments of tax have been issued by the department for the preceding three tax years and any tax period subsequent to the application date;
- Tax is paid in full for PIT, withholding, transit, corporation excise, and corporation income tax programs; or
- The child caring agency is in compliance with a department-approved payment plan for PIT, withholding, transit, corporation excise, and corporation income tax programs.

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.	Lois Williams	lois.j.williams@oregon.gov
Last Day (m/d/yyyy) and Time for public comment	Rules Coordinator Name	Email Address

*The Oregon Bulletin is published on the 1st of each month and updates the rule text found in the Oregon Administrative Rules Compilation.