

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

FILED 10-13-16 11:09 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

Personal Tax: Penalty Waivers, 1099/W2 Deduction, Conference, Working Family Dependent Care and Taxes Paid Credits
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:

150-315-0121, 150-315-0125

AMEND:

150-305-0068, 150-305-0130, 150-305-0202, 150-316-0086

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, 305.145; 316.082; 315.264

Other Authority:

Statutes Implemented:

ORS 305.145; 305.217; 305.265; 316.082; 315.264

RULE SUMMARY

150-305-0068--- the Working Family Household and Dependent Care credit penalty will not be waived under the department's discretionary waiver process.

150-305-0130--- clarify the filing requirements which allow expenses in the form of wages or compensation paid to be deducted.

150-305-0202---expand the types of methods allowed to file appeals beyond regular mail.

150-316-0086--- specify that a taxpayer must keep the "proof" listed in the rule in their tax records and provide to the department on request and not attach it to their return.

150-315-0121 --- clearly identify the differences between the Oregon and federal credits and provide guidance for taxpayers to appropriately claim the new Working Family Household and Dependent Care credit.

150-315-0125 --- under ORS 315.264(6), the Director is able to assess a new penalty under the new Working Family Household and Dependent Care credit. The details of this new penalty are described for taxpayers and practitioners.

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 (<i>m/d/yyyy</i>) 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.