

STATEMENT OF NEED AND JUSTIFICATION

A Certificate and Order for Filing Temporary Administrative Rules accompanies this form.

Revenue – Property Tax

150

Agency and Division

Administrative Rules Chapter Number

In the Matter of: Amending OAR 150-305.810.

Rule Caption: Defines signature verification for direct filed tax returns.

Statutory Authority: ORS 305.100

Other Authority:

Stats. Implemented: ORS 305.810

Need for the Temporary Rule(s):

The rule needs changing to explain and allow electronic signature verification on a personal income tax return that is electronically filed directly with the Department of Revenue. Without, it taxpayers are not in compliance with the signature and true and correct declaration requirement for tax returns.

Documents Relied Upon, and where they are available:

ORS 305.810, available on the Legislative web site: <http://www.leg.state.or.us/ors/305.html>.

Justification of Temporary Rule(s):

The Department of Revenue implemented a new direct file system for the 2012 filing season. This system allows individuals to enter their tax information and electronically submit the return directly to the department. The return does not go through the IRS channels, including the signature verification process, in place for regular efiled returns. This temporary rule defines signature verification for the current efile processing season, which began in January 2012. It also defines the declaration of “false swearing” as required by statute.

Authorized Signer

Printed name

Date

Administrative Rules Unit, Archives Division, Secretary of State, 800 Summer Street NE, Salem, Oregon 97310. ARC 945-2005