



ADMINISTRATIVE RULE REVIEW

Amended Rule

Temporary Rule

Rule No. 150-305.810	
Page Page 1 of 1	Last Revised Date 12/13/2011
NOTICE OF INTENDED ACTION	
Bulletin Dated	Hearing Scheduled

PURPOSE: This rule modification will allow taxpayers to verify their electronically filed tax returns when transmitted directly to the department.

1 **150-305.810**

2 **Verification of Returns, Statements, or Documents Filed Under Tax Law**

3 (1) The declaration under Oregon Revised Statute 314.385(2) that a return, statement, or document is
4 made under penalties for false swearing and is true, complete, and correct must be verified by the
5 taxpayer or by an authorized agent, and by both ~~the husband and wife~~ taxpayers or by an authorized agent
6 on a joint personal income tax return. Verification of the declaration may be made through:

7 (a) Signing the return.

8 (b) A signed statement, including Oregon Form EF. The statement may be received by the department
9 through personal delivery, mail, e-mail, or fax.

10 (c) An electronic signature. An electronic signature is either:
11 (A) ~~the~~ The federal personal identification number used to sign the federal return when electronically filing;
12 or

13 (B) In the case of an electronically filed return submitted without the use of a federal signature method
14 (unlinked), the act of initiating a transmission of a return to the Department of Revenue.

15 (2) For personal income tax withholding reports filed in compliance with ORS 316.162 to 316.223, a
16 person signing the Oregon Quarterly Tax Report, thus verifying the accuracy of the report, is not
17 automatically deemed an employer that may become personally liable for withholdings due but unpaid
18 for the quarter which is the subject of the filing. Persons not signing the report may be held liable if
19 acting in the capacity of an employer as defined in ORS 316.162(3).

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21 **Stat. Auth.:** ORS 305.100; 305.810

22 **Stats. Implemented:** ORS 305.810

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