

150-314.360

Information Returns

(1) Information returns are required to be filed electronically with the department as set forth in section (3) of this rule and using federal due dates. For purposes of this rule, information returns required to be filed electronically include:

- (a) 1099-MISC Miscellaneous Income
- (b) 1099-G Certain Government Payments
- (c) 1099-R Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, etc.
- (d) W2-G Certain Gambling Winnings

(2) Exceptions for Salaries and Wages. See ORS 316.202 and related rules.

(3) Information returns listed in section (1) of this rule, where the recipient, winner, or the payer has an Oregon address must be filed electronically as follows:

- (a) For payers that issue 250 or more of any one type of information return, electronic filing begins with 2011 forms due in 2012.
- (b) For payers that issue 100 or more but less than 250 of any one type of information return, electronic filing begins with 2012 forms due in 2013.
- (c) For payers that issue more than 10 but less than 100 of any one type of information return, electronic filing begins with 2013 forms due in 2014.

(4) The department may grant an exception to this filing requirement upon a showing of undue hardship. Undue hardship is based on the facts and circumstances specific to each payer and determined on a case-by-case basis.

Stat. Auth.: ORS 305.100, 314.360

Stats. Implemented: ORS 314.360