



ADMINISTRATIVE RULE REVIEW

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| Amended Rule | Rule No. 150-316-0275 | |
| | Page Page 1 of 1 | Last Revised Date April 25, 2018 |
| | NOTICE OF INTENDED ACTION | |
| | Bulletin Dated May 2018 | Hearing Scheduled May 22, 2018 |
| Permanent Rule | | |

PURPOSE: Amends rule to allow the employer to instruct DOR to either refund an overpayment of statewide transit tax or roll over an overpayment of statewide transit tax to the current or prior quarter.

150-316-0275

Treatment of Payroll-Based Program Overpayments

(1) If an employer has overpaid ~~their income tax withholdings~~ withholding, statewide transit tax withholding, or transit district payroll taxes due for a quarter and files an original or amended combined quarterly tax return or an original or amended statewide transit tax return, the department will refund the overpayment or apply the overpayment (roll over) toward the employer's liability for the current or prior quarter as instructed by the employer. However, the following rules apply if the employer does not instruct the department otherwise:

(2) If an employer has overpaid ~~their income tax withholdings~~ withholding, statewide transit tax withholding, or transit district payroll taxes due for a quarter, the overpayment will be rolled over as a payment toward the employer's liability for that tax program for the current quarter.

(3) If the department records show that the employer is no longer in business, and all returns have been filed, the overpayment will be refunded.

~~[Publications: Contact the Oregon Department of Revenue for information about how to obtain a copy of the publication referred to or incorporated by reference in this rule pursuant to ORS 183.360(2) and ORS 183.355(1)(b).~~

Statutory/Other Authority: ORS 305.100

Statutes/Other Implemented: ORS 316.171, 320.555