

ADMINISTRATIVE RULE REVIEW

New Rule	Rule No. 150-317-1330	
	Page Page 1 of 2	Last Revised Date December 6, 2019
	NOTICE OF INTENDED ACTION	
	Bulletin Dated	Hearing Scheduled
Temporary Rule - DRAFT		

PURPOSE: Oregon Laws 2019, chapter 122, section 70(3) grants the department rule writing authority to allow extensions of time to file the Corporate Activity Tax return for “good cause.” This rule establishes the length of the extension and the manner to make a request as well as to define what circumstances qualify as “good cause.”

1 **150-317-1330**

2 **Extension of Time to File**

3 (1) *Definition.*

4 (a) For purposes of this rule, “good cause” means:

5 (A) Death or serious illness of the taxpayer or a member of the taxpayer’s immediate family;

6 (B) Destruction by fire, a natural disaster, or other casualty of the taxpayer’s home, place of business, or  
7 records needed to prepare the returns;

8 (C) Unavoidable and unforeseen absence of the taxpayer from the state that began before the due date of  
9 the return; or

10 (D) Information required to complete the return is not available or is not in the proper form.

11 (b) Circumstances that are not accepted by the department as “good cause” include, but are not limited  
12 to:

13 (A) Reliance on a professional to merely prepare a return on time;

14 (B) Reliance on an employee of the taxpayer to prepare a return on time;

15 (2) Generally, the time for making or filing an annual Corporate Activity Tax return may be extended for  
16 six months after the date prescribed for filing the return under this chapter, if the taxpayer files an  
17 application in accordance with section (3) of this rule.

18 (3) To request an extension of time to file, a taxpayer must:

19 (a) Submit a completed application for an extension of time to file on a form prescribed by the  
20 department;

21 (b) File the application with the department before the date prescribed for filing the return; and

22 (c) Certify they have “good cause” for requesting the extension.

23 (4) “Good cause” must have existed at the time the return was due, excluding the extension.

24 **Stat. Auth.:** ORS 305.100; Oregon Laws 2019, chapter 122, section 70, as amended by Oregon Laws



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- 1 2019, chapter 579, section 56; Oregon Laws 2019, chapter 122, section 72
- 2 **Stats. Implemented:** Oregon Laws 2019, chapter 122, section 70, as amended by Oregon Laws 2019,
- 3 chapter 579, section 56

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