Pa	ge	1

Prior Rule Number	New Number	OAR Titles	Stats. Implemente
DIVISION 18		JUDGMENTS, EXECUTION AND GARNISHMENT	
150-18.385	150-018-0010	Oregon Department of Revenue Tax Garnishments and Orders to Withhold Child or Spousal Support	18.385
150-18.385-(A)	150-018-0020	Oregon Department of Revenue Other Agency Account Garnishments	18.385, 293.250
150-18.855(5)	150-018-0030	Appeal Period after Garnishment Challenge Denied	18.855
150-18.855(6)	150-018-0040	Garnishment of Wages	18.855
DIVISION 90		NOTICE OF TAX PROVISIONS TO TENANTS OF CLOSING MANUFACTURED DWELLING PA	ARK
	150-090-0020	Abandoned Personal Property Homes; Landlord's Acquisition, Rehabilitation, and Sale to New Tenant with Tax Cancellation	90.675
150-90.650	150-090-0600	Notice of Tax Provisions to Tenants of Closing Manufactured Dwelling Park	90.650
DIVISION 118		INHERITANCE TAX	
150-118.005	150-118-0010	Definitions	118.010-118.300, 314.364
150-118.010	150-118-0020	Deductions Allowed in Determining Estate Tax or Fiduciary Income Tax	118.010-118.300, 314.364
150-118.010(1)	150-118-0030	Imposition of Tax	118.010
150-118.010(2)	150-118-0040	Deductions Allowed on Either the Inheritance Tax Return or the Fiduciary Income Tax Return	118.010
150-118.010(3)	150-118-0050	Apportionment of Tax	118.010
150-118.010(4)(b)	150-118-0060	Reciprocal Exemption of Intangible Personal Property of Nonresident Decedent	118.010
150-118.010(7)	150-118-0070	Separate Oregon Elections	118.010
150-118.010(8)	150-118-0080	Elections	118.010-118.300, 314.364
150-118.100(1)	150-118-0090	Due Dates and Extensions of Time to File	118.100
150-118.100(6)	150-118-0100	Property Values and Appraisals	118.100
150-118.140	150-118-0110	Estate Tax Credit for Natural Resource Property	305.100, 118.140
150-118.160	150-118-0120	Filing Requirements for Estate Tax Returns	118.010
150-118.160-(B)	150-118-0130	Inheritance Tax Return; Extension of Time to File	118.160
150-118.171	150-118-0140	Procedure for Determination	118.171
150-118.225	150-118-0150	Extension of Time to Pay Tax	118.225
150-118.250	150-118-0160	Estate Tax Receipt	118.250
150-118.260	150-118-0170	Penalties and Interest	118.260
150-118.260(6)	150-118-0180	Refund of Excess Payment	118.100
150-118.265	150-118-0190	Application for Determination of Estate Tax and Discharge from Personal Liability	118.265
150-118.300	150-118-0200	Bond for Deferment of Tax	118.300
DIVISION 137		CRIMINAL FINE AND ASSESSMENT ACCOUNT DISTRIBUTION	
150-137.300	150-137-0010	Criminal Fine Account Distribution	137.300
DIVISION 180		CIVIL PENALTIES FOR NON PARTICIPATING MANUFACTURERS OF THE MASTER, SETTLI	
150-180.455	150-180-0010	Civil Penalties for Non Participating Manufacturers of the Master Settlement Agreement	180.455
DIVISION 181		CRIMINAL RECORDS CHECK AND FITNESS DETERMINATION RULES	
150-181.534(9)	150-181-1010	Statement of Purpose and Statutory Authority	181A.195
150-181.534(9)-(A)	150-181-1020	Definitions	181A.195

150-181.534(9)-(L)	150-181-1130	Authorized Designees	181A.195
150-181.534(9)-(M)	150-181-1140	Fees	181A.195
DIVISION 183		DESCRIPTION OF ORGANIZATION	
150-183.330	150-183-0010	Obtaining Information from the Department	183.330
150-183.341(2)	150-183-0020	Oregon Attorney General's Model Rules of Procedure under the Administrative Procedure Act	183.341
150-183.341(4)	150-183-0030	Notifying Interested Parties of Intended Rulemaking Actions	183.335, 183.341
DIVISION 192		PUBLIC RECORDS	
150-192.440	150-192-0400	Public Records Requests	192.324, 314.840
150-192.501	150-192-0500	Department Records Exempt from Disclosure	192.501, 192.502
DIVISION 198		SPECIAL DISTRICTS	
150-198.955(3)(a)	150-198-0900	Assets of Dissolved Districts	198.955
DIVISION 222		CITY BOUNDARY CHANGES; MERGERS; CONSOLIDATION; WITHDRAWALS	
150-222.111	150-222-0100	Phase in of City Tax Rate	222.111
150-222.111(3)	150-222-0110	Calculating Phase-in City Tax Rates	222.111
DIVISION 267		MASS TRANSIT DISTRICTS	
150-267.380(1)(c)	150-267-0010	Wages	267.380
150-267.380(2)	150-267-0020	Wages Exempt from Transit Payroll Tax	267.380
150-267.380(2)(h)	150-267-0030	Employer-Employee Application	267.380
150-267.380(4)	150-267-0040	Items Included in Wages	267.380
150-267.385(3)	150-267-0050	Reports and Payments	267.385
DIVISION 276		PUBLIC BUILDINGS	
150-276.595	150-276-0010	Field Office Parking	276.595
DIVISION 280		TAX BALLOT MEASURES	
150-280.060(A)	150-280-0010	Calculating the Estimated Dollar Weighted Life for Local Option Taxes	280.060
150-280.075	150-280-0020	Tax Election Ballot Measure Requirements	280.060, 280.075, 280.070, 250.035, 250.036, 250.038
DIVISION 285		ENTERPRISE ZONES	
150-285C.140(12)	150-285-3100	Waiver of Enterprise Zone Application for Authorization Filing Deadline Requirement	285C.140
150-285C.180	150-285-3200	Enterprise Zone Statutory Definitions	285C.180
150-285C.409	150-285-3400	Commencement and Duration of Long-Term Nonurban Oregon Enterprise Zone Exemption	285C.409
150-285C.420	150-285-3410	Assessor's Action When A Long-Term Nonurban Oregon Enterprise Zone Facility is Disqualified	285C.420
150-285C.420-(A)	150-285-3420	Criteria for disqualification	285C.420
DIVISION 291		PERSONAL INCOME TAX SURPLUS REFUND	
150-291.349	150-291-0300	Procedures for Handling State Personal Income Tax Surplus Credit	291.349
DIVISION 293		AUTHORITY TO MAKE REFUNDS	
150-293.445(4)	150-293-0020	Refunds on Receivable Accounts	293.445
150-293.475(3)	150-293-0030	Duplicate Checks	293.475
150-293.525(1)(b)	150-293-0040	Notification of Requirement to Make Payments by Electronic Funds Transfer; Penalty for	293.525
		Noncompliance; Exceptions	
DIVISION 294		LOCAL BUDGET	

Current as	of 10/	/02/2020
------------	--------	----------

150-294.175	150-294-0100	Department of Revenue Review of the County Assessment, Appeal, Collection, and Distribution of	294.175
150-294.175-(B)	150-294-0105	Property Taxes Expenditures for Assessment and Taxation	294.175
150-294.175-(C)	150-294-0100	Definition: Certification of Compliance. Plan to Achieve Adequacy	294.005, 294.175
150-294.175(2)-(A)	150-294-0115	Contents of Grant Application	294.175
150-294.175(2)-(R)	150-294-01120	Estimates of Expenditures for Assessment and Taxation	294.175
150-294.175(2)-(B) 150-294.175(6)		Certification	294.175
150-294.181	150-294-0125	Alternative Method for Certification	294.175, 294.178,
150-294.101	150-294-0130		294.175, 294.176, 294.176,
150-294.187	150-294-0140	Transfers from the CATF to the CAFFA Account	294.187
150-294.187(1)(c)	150-294-0150	Calculation of Interest on Late Payments	294.187
150-294.311	150-294-0300	Definition of Taxing Authority	294.311
150-294.311(6)	150-294-0310	Definition of Budget Document	294.311
150-294.311(31)	150-294-0320	Definition of Organizational Unit	294.311
150-294.338(2)	150-294-0330	Budgeting Grants, Gifts, Bequests, and Devises	294.338
150-294.346	150-294-0340	Establishing a Financial Reserve Fund	294.346
150-294.346-(A)	150-294-0350	"Reserved for Future Expenditure" Requirement	294.346
150-294.358	150-294-0360	Detail Sheets for Biennial Budgets	294.358
150-294.361(1)-(A)	150-294-0370	Resources Are Not Required to Be Budgeted	294.361
150-294.361(1)-(B)	150-294-0380	Negative Resources	294.361
150-294.361(2)	150-294-0390	Budget Resources	294.361
150-294.368(2)	150-294-0400	Estimating Tax Revenue for Biennial Budgets	294.368
150-294.388	150-294-0410	Proposed Expenditures-Required Presentation	294.388
150-294.388(1)-(A)	150-294-0420	Governmental Fund Definitions	294.388
150-294.388(7)	150-294-0430	General Operating Contingencies	294.388, 294.463
150-294.398	150-294-0440	Unappropriated Ending Fund Balance	294.398
150-294.414	150-294-0450	Quorum Necessary to Hold Meeting	294.414
150-294.426(8)	150-294-0460	Charging for Budget Document Copies	294.426
150-294.438	150-294-0470	Reporting Historical Data for Published Budget Summaries	294.438
150-294.453(1)	150-294-0480	Quorum Necessary to Hold Meeting	294.453
150-294.456(1)-(A)	150-294-0490	Property Taxes Certified	294.456
150-294.456(1)-(C)	150-294-0500	Publishing of Amended Budget Document	294.456
150-294.456(3)	150-294-0510	Manner of Appropriations	294.456
150-294.458(3)-(A)	150-294-0520	Documents to File When Certification Cannot Be Certified By July 15	294.458
150-294.458(3)-(B)	150-294-0530	Budget Certification Document to Be Submitted	294.458
150-294.463(3)	150-294-0540	Transfers of Appropriations	294.463
150-294.471	150-294-0550	Supplemental Budget Procedures	294.471
150-294.900	150-294-0800	Councils of Governments Subject to Certain Budgetary Requirements	294.900
150-294.905(2)	150-294-0810	Members of the Budget Committee: Governing Body and Appointees. Definition of Representatives	294.905
		of the Services Provided for a Council of Government	
150-294.905(4)	150-294-0820	Restrictions on Appointive Budget Committee Members for a Council of Government	294.905
150-294.915	150-294-0830	Duties of the Budget Committee of a Council of Government	294.915
150-294.920	150-294-0840	Duties of the Governing Body of a Council of Government	294.920
DIVISION 305		GENERAL ADMINISTRATION OF REVENUE LAWS — MULTISTATE TAX COMPACT	

Current	as	of	10,	/02,	/2020
---------	----	----	-----	------	-------

		•	5
150-305.100	150-305-0010	Requirement for Social Security Numbers	305.100
150-305.100-(B)	150-305-0014	Applicable Dates	305.100
150-305.100-(D)	150-305-0016	Electronic Filing	84.052, 305.100
150-305.100-(E)	150-305-0018	Acceptance of Cash Payments	305.100
150-305.105	150-305-0030	Declaratory Rulings	305.105
150-305.120	150-305-0040	Public Notification of Delinquent Taxpayers	305.120
150-305.140	150-305-0050	Release of Tax Lien and Clouds on Title	305.140
150-305.140(3)(d)	150-305-0052	Release of Lien	305.140
150-305.145	150-305-0060	How to Appeal When the Department Denies a Request for Waiver of Penalty or Interest	305.145
150-305.145-(A)	150-305-0062	Discretionary Penalty Waivers for Information Returns	314.360, 316.202
150-305.145(2)	150-305-0064	Accrual of Interest After Waiver	305.145
150-305.145(3)	150-305-0066	Discretionary Waiver of Interest	305.145, 316.583
150-305.145(4)	150-305-0068	Discretionary Penalty Waivers	305.145
150-305.150	150-305-0080	Closing Agreements	305.150
	150-305-0085	Financial Institution Data Match	305.084-305.094
150-305.155	150-305-0090	Settlement Offer	305.155
150-305.155-(A)	150-305-0092	Suspended Collection Status	305.155
150-305.155(1)(d)	150-305-0094	Cancellation of Liabilities Discharged in Bankruptcy	305.155
150-305.190	150-305-0100	Subpoena Issued by the Department	305.190
150-305.192	150-305-0110	Disclosure of Confidential Information Provided to the Department of Revenue	305.192
150-305.193	150-305-0120	Implied Consent	305.193
150-305.217	150-305-0130	When Deduction for Amounts Paid as Wages or Remuneration Permitted	305.217
150-305.220(1)	150-305-0140	Interest on Deficiencies and Delinquencies	305.220
150-305.220(2)	150-305-0142	Interest on Refunds	305.220
150-305.220(3)	150-305-0144	Interest Rate Formula Rule	305.220
150-305.222	150-305-0150	Defines Order for Purposes of Interest Rate Increase	305.222
150-305.222(3)	150-305-0152	Interest Rate Increase — Jurisdictional Only Appeals	305.222
150-305.228	150-305-0160	Penalty for Dishonored Checks	305.228, 305.229
150-305.230	150-305-0170	Representation of Taxpayers before the Department of Revenue	305.230, 63.810
150-305.242(2)	150-305-0180	Designation of Oregon Tax Matters Partner	305.242
150-305.242(5)	150-305-0182	Binding Actions of the Tax Matters Partner	305.242
150-305.265(1)	150-305-0190	Compromise of a Disputed Liability	305.265
150-305.265(1)-(B)	150-305-0192	Appeals of Interest Charged on the Underpayment of Estimated Tax	305.265
150-305.265(2)-(A)	150-305-0194	"Deficiency" Defined	305.265
150-305.265(2)-(B)	150-305-0196	Notices of Deficiency and Assessment Mailed When Authorization to Represent Signed	305.265
150-305.265(2)-(C)	150-305-0198	Reopening an Audit	305.265
150-305.265(4)(a)	150-305-0200	Adjustments Included in Deficiency Notice When Federal Audit Report Received	305.265
150-305.265(5)	150-305-0202	Language Used to Request a Conference or File Written Objections	305.265
150-305.265(6)-(A)	150-305-0204	Conferences: Purpose and Procedure	305.265
150-305.265(6)-(B)	150-305-0206	Written Objections: Procedures	305.265
150-305.265(10)	150-305-0208	Assessing Tax on Failure to File	305.265
150-305.265(11)	150-305-0210	Last Known Address	305.265
150-305.265(12)-(B)	150-305-0212	Interest on Deficiency	305.265
150-305.265(13)	150-305-0214	Penalties	305.265

Current as of 10/02/2020		Revenue's Oregon Administrative Rules Index	Page
150-305.265(14)	150-305-0216	Appeal from a Notice of Deficiency: Periods of Limitation	305.265
150-305.265(15)	150-305-0218	Waiver of a Conference or Written Objection; Direct Appeal of Deficiency	305.265
150-305.270(3)-(A)	150-305-0230	Claim for Refund	305.270
150-305.270(3)-(B)	150-305-0232	Notices of Proposed Refund Adjustment Mailed When Authorization to Represent Signed	305.270
50-305.270(4)-(A)	150-305-0234	Written Objections to a Proposed Refund Adjustment	305.270
150-305.270(4)-(B)	150-305-0236	Date of Notice	305.270
150-305.270(8)	150-305-0238	Audit Period for Refunds Issued without Examination	305.270
50-305.270(10)	150-305-0240	Proposed Refund Adjustment	305.270
50-305.285	150-305-0260	Relief for Subsequent Tax Years	305.285
50-305.295(1)(c)	150-305-0270	Beneficial Ownership	305.295
50-305.295(1)(d)	150-305-0272	Cancellation of Doubtful Liabilities	305.295
50-305.295(4)	150-305-0274	Refund of Penalty and Interest	305.295
50-305.295(6)	150-305-0276	Appeal Time Frame	305.295
50-305.305	150-305-0290	Concurrent Appeals	305.305
50-305.385(4)(a)-(A)	150-305-0300	"Methods of Collection" Defined	305.385
50-305.385(6)-(A)	150-305-0302	Contracts Requiring Certificate of Compliance with Oregon Tax Laws	305.385
50-305.385(6)-(B)	150-305-0304	Certificate of Compliance With Oregon Tax Laws	305.385
50-305.385(6)-(C)	150-305-0306	Circumstances Not in Violation of Oregon Tax Laws	305.385
50-305.385(7)	150-305-0308	Annual Certification Requirement	305.385
50-305.501	150-305-0320	Mediation	305.501
50-305.525	150-305-0330	Appeal Procedures	305.525
50-305.565(2)(a)	150-305-0340	Stay of Collection: When Collection Action Won't Be Stayed	305.565
50-305.612	150-305-0350	Offset of State Debt Through U.S. Treasury Offset Program	305.612
50-305.620(1)-(A)	150-305-0360	Rules Application	305.620, 475B.750
50-305.620(4)	150-305-0362	Appearance Procedure — Local Taxes Administered by the Department of Revenue	305.620
50-305.720(1)(a)	150-305-0370	Use of Checkoff Resources	305.720
50-305.725(1)	150-305-0380	Application and Signature Due Dates	305.725
50-305.727	150-305-0390	Certification of Nonprofit Entities for Instruction Listing	305.727
50-305.727(3)(a)	150-305-0392	Definitions of the Terms "Affiliated" and "Central Office"	305.725, 305.727
50-305.727(3)(b)	150-305-0394	Signatures Must Be on Department's Form	305.727
50-305.727(3)(b)-(B)	150-305-0396 T	Signature Gathering Period	305.727
50-305.730	150-305-0410	Charitable Checkoff Financial Reporting Requirements	305.730
50-305.747	150-305-0420	Costs of Administration	305.747
50-305.749(3)	150-305-0430	Method of Distribution from Check-off Contributions and Reimbursement of Administrative Expenses	305.747
50-305.796	150-305-0450	Depositing Refunds into College Savings Account	305.796
50-305.810	150-305-0460	Verification of Returns, Statements, or Documents Filed Under Tax Law	305.810
50-305.820	150-305-0470	Date When Writing or Remittance Deemed Received by Department of Revenue	305.820
50-305.992	150-305-0480	Returns Not Filed for Three Consecutive Years; 100 Percent Penalty	305.992, 320.555
DIVISION 306		PROPERTY TAX GENERALLY	
50-306.115	150-306-0050	Supervisory Authority	306.115
50-306.115-(A)	150-306-0060	Sufficiency of a Petition	306.115
50-306.115-(C)	150-306-0070	Property Tax Conference Procedures	306.115
150-306.125(1)	150-306-0080	Electronic Data Transfer	306.125

150-306.126	150-306-0090	Confidentiality of Appraisals of Industrial Property Made by and Contained in Department of Revenue Files	306.126
150-306.126-(A)	150-306-0100	Determination of Responsibility for the Appraisal of Industrial Property	306.126
150-306.126-(B)	150-306-0110	Transmission of the Values for State-Appraised Industrial Properties	306.126
150-306.126-(C)	150-306-0120	Delegation of Responsibility for Industrial Property	306.126
150-306.132	150-306-0130	Oregon Land Information System Fund and the Oregon Map Project	306.132, 306.135
150-306.135	150-306-0140	Statewide Base Map System and the Oregon Land Information System Advisory Committee Role,	306.135
150-306.265	150-306-0200	Membership and Meetings Application Filing by Telephonic Facsimile (FAX)	306.265
DIVISION 307	130-300-0200	PROPERTY SUBJECT TO TAXATION	500.205
150-307.010(1)	150-307-0010	Real Property	307.010
150-307.020	150-307-0020	Personal Property Definitions	307.020
150-307.020(3)	150-307-0020	Personal Property	307.020
150-307.080	150-307-0040	Taxation of Property Associated with Mining Claims on Federal Land	307.080
150-307.110(1)	150-307-0050	Public Property Leased or Rented by Taxable Owner	307.110
150-307.112	150-307-0060	Property Held Under Lease	307.112
150-307.115(1)	150-307-0070	Property Used for Public Park or Recreation	307.115
150-307.120	150-307-0080	Guidelines for Exempt Port Property Subject to In Lieu Tax	307.120
150-307.120(3)(a)	150-307-0090	Request For Computation of In Lieu Tax Payment	307.120
150-307.123	150-307-0100	Strategic Investment Program	307.123
150-307.130-(A)	150-307-0120	Review Required in Determining Exempt Status of Property for Charitable Institutions	307.130
150-307.130(1)	150-307-0130	Literary Institution Defined	307.130
150-307.140	150-307-0140	Minimum Criteria Required in Determining Exempt Status of Property for Religious Organizations	307.140
150-307.140(4)	150-307-0150	Parsonage and Caretaker Residence Exemption Guidelines	307.140
150-307.145	150-307-0160	Definition of Schools and Academies	307.145
150-307.147	150-307-0170	Senior Center Property Exemption	307.147
150-307.150	150-307-0180	Burial Grounds, Cemeteries, Crematories	307.150
150-307.162(1)	150-307-0190	Application Process for Property Tax Exemption	307.162
150-307.166	150-307-0200	Property of Exempt Entities Leased to Other Exempt Entities	307.166
150-307.175	150-307-0210	Property Tax Status of Alternative Energy Systems	307.175
150-307.180	150-307-0220	Qualifications for Exemption of Indian Properties	307.180
150-307.183	150-307-0230	Valuation of Summer Home Properties	307.183
150-307.190	150-307-0240	Exception To Taxable Personal Property	307.190
150-307.210	150-307-0250	Water Association Qualifications	307.210
150-307.210(5)	150-307-0260	Water Association Exemption Under ORS 307.210 Is Assessor's Responsibility	307.210
150-307.220-(A)	150-307-0270	Jurisdiction Over Assessment of Telephonic Companies	307.220
150-307.220-(R)	150-307-0280	Qualifications for Exemption of Mutual or Cooperative Telephone Associations	307.220
150-307.230-(A)	150-307-0200	Jurisdiction over Assessment of Non-public Telephonic Systems	307.230
150-307.230-(R)	150-307-0290	Qualifications for Exemption for Privately Owned Telephone Systems	307.230
150-307.240-(B)	150-307-0300	Application for Exemption Under ORS 307.220 or 307.230	307.240
. ,		Definition of Elderly	
150-307.241	150-307-0320		307.241
150-307.242	150-307-0330	Exemption Claim Procedures	307.242
150-307.250	150-307-0340	Defining "Surviving Spouse" of a Veteran	307.250

Current as of 10/02/2020		Revenue's Oregon Administrative Rules Index	Page 7
150-307.260(1)(a)	150-307-0350	Veteran's Exemption for Surviving Spouse	307.260
150-307.260(3)	150-307-0360	Physician Certification of Disability for Exemption	307.260
150-307.270(1)-(A)	150-307-0370	Property to Which Veteran's Exemption Applies	307.270
150-307.270(1)-(B)	150-307-0380	Transfer of Veteran's Exemption to a Different Property Requires Refiling	307.250, 307.270
150-307.270(1)-(C)	150-307-0390	Veterans Property Held in Trust	307.270
150-307.286	150-307-0400	Oregon Active Military Service Member's Exemption — Eligibility	307.286
150-307.289	150-307-0410	Oregon Active Military Service Member's Exemption Claimed By Lawful Occupant	307.289
150-307.320	150-307-0420	Agricultural Land Devoted to Agricultural Purposes as Real Property	307.320
150-307.330	150-307-0430	Exemption of Buildings, Structures and Machinery or Equipment during Construction	307.330
150-307.370	150-307-0440	War Veterans Filing a Claim for Exemption if Living in a Nonprofit Home for the Elderly	307.370
150-307.375	150-307-0450	Nonprofit Home for the Elderly	307.375
150-307.394	150-307-0460	Personal Property Used for Placing Farm Crops in Storage	307.394
150-307.405	150-307-0480	Pollution Control Facilities	307.405
150-307.455	150-307-0490	Oregon Food Processor Property Tax Exemption	307.455
150-307.475	150-307-0500	Hardship Situations	307.475
150-307.480	150-307-0510	Agricultural Workforce Housing and Farm Labor Camp Assessment	307.480
150-307.495	150-307-0520	Filing a Claim for Exemption When a Farm Labor Camp or Child Care Facility is Acquired	307.495
150-307.547	150-307-0530	Certification of Nonprofit Corporation Low Income Housing Exemption to County Assessor	307.547
150-307.804	150-307-0700	Rural Health Care Facilities	307.804
150-307.811(1)	150-307-0710	Definitions	307.811
150-307.811(2)(a)	150-307-0720	Filing Requirements	307.811
	150-307-0800	Vertical Housing Development Zone Program	307.841-307.867
	150-307-0900	Qualified Heavy Equipment and Qualified Heavy Equipment Rental Providers - Definitions and	307.870
		Responsibilities	
	150-307-0905	Equipment and Tools Subject to the Heavy Equipment Rental Tax	307.872
	150-307-0910	Cost of Heavy Equipment Operator's Service Not Subject to Rental Tax	307.872
	150-307-0915	Heavy Equipment Rental Tax Exemptions	307.872
	150-307-0920	Long-Term Rental Agreements	307.872
DIVISION 308		ASSESSMENT OF PROPERTY FOR TAXATION	
150-308.010	150-308-0010	Continuing Education Requirements for Registered Appraisers, Waiver of those Requirements, and Revocation of Registrations	308.010
150-308.010(1)	150-308-0020	Revocation of Appraiser Registration	308.010
150-308.015	150-308-0030	Appraiser Trainee Program	308.015
150-308.030	150-308-0040	Standards for Imposition, Waiver, and Reduction of Penalty on Utilities and Designated Companies Assessed by the Department Imposition of Penalty for Failure to File a Timely or Complete Return	308.030
150-308.057	150-308-0050	Continuing Education Requirements for Assessors	308.057
150-308.059-(A)	150-308-0060	Continuing Education Requirement for Appraisal Managers in County Assessment Offices	308.059
150-308.059-(B)	150-308-0070	Qualifications of Managerial Employees of the Assessor's Office	308.059
150-308.105	150-308-0080	Taxable Personal Property Whose Temporary Situs Is in the State of Oregon	308.105
150-308.115	150-308-0090	Billboards as Real Property	308.115
150-308.146	150-308-0100	Determining Maximum Assessed Value when the Property Class is Changed	308.146
150-308.146(5)(a)	150-308-0110	Reduction of Maximum Assessed Value (MAV) for Property Destroyed or Damaged by Fire or Act of God	308.146

150-308.146(8)	150-308-0120	Reduction of Maximum Assessed Value (MAV) When a Building is Demolished or Removed	308.146
150-308.149-(A)	150-308-0130	Definitions	308.149
150-308.149(3)	150-308-0140	Computation of Changed Property Ratio for Centrally Assessed Property	308.149
150-308.149(5)	150-308-0150	Net Capitalized Additions	308.149
150-308.149(6)	150-308-0160	Minor Construction	308.149
150-308.156	150-308-0170	Establishing a Changed Property Ratio	308.156
150-308.156(5)	150-308-0180	Definition of Affected	308.156
150-308.156(5)-(A)	150-308-0190	Subdivided And Partitioned Property MAV	308.156
150-308.156-(B)	150-308-0200	Rezoned Property — Calculating Maximum Assessed Value (MAV)	308.156
150-308.156(5)-(C)	150-308-0210	Omitted Property — Allocating Maximum Assessed Value (MAV)	308.156
150-308.156(5)-(D)	150-308-0220	Exemption, Partial Exemption or Special Assessment Disgualification — Allocating MAV	308.156
150-308.159	150-308-0230	Calculation of Maximum Assessed Value (MAV) for Lot Line Adjustments	308.159
150-308.205-(A)	150-308-0240	Real Property Valuation for Tax Purposes	308.205
	150-308-0245	Partial Exemptions and Special Assessments of Land	308.205
150-308.205-(C)	150-308-0250	Derivation of Capital Structure and Discount Rates for Valuing Industrial Properties and Department Assessed Properties	- 308.205
150-308.205-(D)	150-308-0260	Industrial Property Valuation for Tax Purposes	308.205
150-308.205-(E)	150-308-0270	Valuation of Contaminated Property	308.205
150-308.205-(F)	150-308-0280	Measuring Functional Obsolescence in Industrial Property	308.205
150-308.205-(G)	150-308-0290	Effective Tax Rate	308.205
150-308.205-(H)	150-308-0300	Valuation Review of State-appraised Industrial Property	308.205
150-308.215(1)-(A)	150-308-0310	Real Market Value and Property Classification as Part of Assessment Roll	308.215
150-308.215(1)-(B)	150-308-0320	Property With Multiple Leases Assessed as One Parcel	308.215
150-308.215(1)(g)	150-308-0330	Contents of Assessment Roll for Condominiums	308.215
150-308.219	150-308-0340	Printout or Microfiche Required When Assessment and Tax Rolls do not Constitute a Written Record	308.219
150-308.225	150-308-0350	Filing Requirements for Certain Delayed Annexations by Cities	308.225
	150-308-0355	Filing Requirements for Boundary Changes	308.225
150-308.231	150-308-0360	Appraisals of Real Property by Registered Appraisers	308.231
150-308.232	150-308-0370	Determining Taxable Value for Assessment Charges on Property Exempt from Taxation	308.232
150-308.234	150-308-0380	Appraisal of Real Property	308.234
150-308.235	150-308-0390	Agricultural Land Devoted to Agricultural Purposes; Valuation for Ad Valorem Tax Purposes	308.235
150-308.242(3)	150-308-0400	Stipulation Procedures	308.242, 309.110
150-308.250	150-308-0410	Cancellation of Personal Property Assessments	308.250
150-308.256(4)	150-308-0420	Exemption of Watercraft Undergoing Repairs	308.256
150-308.275(1)	150-308-0430	Valuation of New Construction	308.275
150-308.290	150-308-0440	Confidentiality — Returns of Taxable Property	308.290
150-308.290-(B)	150-308-0450	Industrial Property Returns — Incomplete Returns and Late Filing Penalties	308.290
150-308.290(7)-(A)	150-308-0470	County Contractors Having Access to Confidential Records	308.290
150-308.290(7)-(B)	150-308-0480	Confidentiality of Property Tax Information for Centrally Assessed Companies; Exchange Under Reciprocal Agreements	308.290
150-308.411-(A)	150-308-0490	Appraisal and Valuation of Industrial Plants	308.411

Current as of 10/02/2020		Revenue's Oregon Administrative Rules Index	Page
150-308.413	150-308-0500	Confidentiality of Industrial Plant Information	308.413
150-308.425	150-308-0510	Definition of Destroyed or Damaged	308.425
150-308.490	150-308-0520	Valuation of Nonprofit Homes for the Elderly	308.490
150-308.505(6)	150-308-0530	Defining "Communication Services"	308.505
150-308.515	150-308-0540	Assessment of Properties of Designated Utilities and Companies by Department of Revenue	308.515
150-308.515(2)(b)	150-308-0550	Property Used for Guide Service	308.515
150-308.525	150-308-0560	Confidentiality of Appraisals of Designated Utilities and Companies by Department of Revenue	308.525
150-308.540	150-308-0570	Computation of Changed Property Ratio for Centrally Assessed Property	308.540
150-308.550(2)-(A)	150-308-0580	Allocation of Mobile Aircraft Property Value	308.550
150-308.550(2)-(B)	150-308-0585	Procedure for Determining Oregon Property Value for Private Railroad Car Companies	308.550
150-308.550(2)-(C)	150-308-0590	Allocation of Centrally Assessed Electric Company Property Value	308.550
150-308.550(2)-(D)	150-308-0595	Allocation of Centrally Assessed Gas Distribution Company Property Value	308.550
150-308.550(2)-(E)	150-308-0600	Allocation of Centrally Assessed Pipeline Company Property Value	308.550
150-308.550(2)-(F)	150-308-0605	Allocation of Centrally Assessed Railroad Company Property Value	308.550
150-308.550(2)-(G)	150-308-0610	Allocation of Centrally Assessed Communication Company Property Value	308.550
150-308.550(2)-(H)	150-308-0615	Allocation of Centrally Assessed Water Transportation Company Property Value	308.550
150-308.555	150-308-0660	Unit Valuation of Centrally Assessed Properties	308.555, 308.515
150-308.560	150-308-0670	Contents of the Utility Assessment Roll	308.560
150-308.605(2)	150-308-0680	Contents of Department's Journal	308.605
150-308.655	150-308-0690	Centrally Assessed Property – Appraisal Guidelines	308.655
150-308.671	150-308-0695	Removal of Certain Elected Exempt Property from Correlated System Real Market Value of	308.671
		Centrally Assessed Property	000.071
150-308.704	150-308-0700	Qualification of Property for Special Assessment as Government Restricted Multiunit Rental Housing	205.320, 308.027, 308.156, 308.205 308.234, 308.704, 308.709, 308.712, 308.714, 309.200, 311.806, 457.450
150-308.709	150-308-0710	Application and Election Process for Government Restricted Multiunit Rental Housing	308.709
150-308.712	150-308-0720	Special Assessment of Government Restricted Multiunit Rental Housing Property	205.320, 308.027, 308.156, 308.205, 305.234, 308.704, 308.709, 308.712, 308.714, 309.200, 311.806, 457.450
150-308.714-(A)	150-308-0730	Special Assessment Disqualification Process	308.714
150-308.714-(B)	150-308-0740	Process for Voluntary Disqualification from Special Assessment Program and Subsequent Application	308.714
150-308.865	150-308-0750	Payment of Taxes on Manufactured Structure That Allows Change from Real Property to Personal Property Status	308.865
150-308.875-(A)	150-308-0760	Manufactured Structure Classified as Real or Personal Property	308.875
150-308.875-(B)	150-308-0770	Real and Personal Manufactured Dwellings to be Assessed in Like Manner	308.875
DIVISION 308		LAND SPECIAL ASSESSMENTS	

Current a	as of 10	/02/2020
-----------	----------	----------

current as of 10/02/2020		Revenue 3 oregon Auministrative rules maex	i uge i
150-308A.056	150-308-1010	Farm Use Definitions, Inactivity Due to Illness, and Description of Lands in Non-Exclusive Farm Use	308.380, 308A.056
150-308A.056(1)(g)	150-308-1020	Disposal by donation to a local food bank or school	308A.056
150-308A.062	150-308-1030	Assessment of Farmlands Within Exclusive Farm Use (EFU) Zones	308.370, 308A.062
150-308A.068	150-308-1040	Assessment of Farmlands Outside of Exclusive Farm Use (EFU) Zones	308.380, 308A.068
150-308A.071	150-308-1050	Gross Income Requirement	308.372, 308A.071
150-308A.074	150-308-1060	Wasteland	308A.074
150-308A.080	150-308-1070	Acquired Land as Part of Farming Unit	308.374, 308A.080
150-308A.092	150-308-1080	Valuation of Certain Agricultural Land to Reflect Value for Farm Use Only	308.345, 308A.092
150-308A.107	150-308-1090	Calculation of MSAV When SAV Soil Classification is Changed	308.370, 308A.107
150-308A.113	150-308-1100	Disqualification of Exclusive Farm Use Farmland; Site Inspection and Notation	308.397, 308A.113
150-308A.116	150-308-1110	Disqualification of Non-Exclusive Farm Use (Non-EFU) Farmland; Site Inspection and Notation	308.390, 308A.116
150-308A.250	150-308-1120	Definition of Specially Assessed Homesites	308.229, 308A.250
150-308A.253	150-308-1130	Application for Specially Assessed Homesite	308A.253
150-308A.256	150-308-1140	Qualified Specially Assessed Homesite Valuation	308.377, 308A.256
150-308A.315(4)	150-308-1150	Ratio Calculation for Open Space Lands	308A.315
150-308A.703	150-308-1500	Additional Tax Calculatiion and When to Impose Additional Tax	308A.703
150-308A.706	150-308-1510	No Additional Tax; Notation Remains	308A.706
150-308A.712	150-308-1520	Deferred Additional Tax (ORS 308A.706); When to Collect	308A.712
150-308A.718	150-308-1530	Disqualification Notification Procedures	308.399, 308A.718
DIVISION 309		EQUALIZATION OF PROPERTY TAXES	
150-309.022(1)	150-309-0010	Training for Board of Property Tax Appeals (BOPTA) Members	309.022
150-309.024	150-309-0020	Record of Board of Property Tax Appeals Meetings	309.024
150-309.026-(A)	150-309-0030	Limitations on Increase in Value by Board of Property Tax Appeals	309.026
150-309.026(2)-(B)	150-309-0040	BoPTA Lack of Jurisdiction for Designated Utilities and Companies Assessed by the Department	309.026
150-309.067(1)	150-309-0050	Nonoffice-holding Residents Appointed to Board of Property Tax Appeals (BOPTA) Pools	309.067
150-309.072	150-309-0060	Records Included in Journal of Governing Body	309.072
150-309.100(2)-(A)	150-309-0070	Filing Petitions With The Board of Property Tax Appeals (BOPTA)	309.100
150-309.100(2)-(B)	150-309-0080	Withdrawing Petitions Filed with a Board of Property Tax Appeals	309.100
150-309.100(3)-(A)	150-309-0090	Contents of Board of Property Tax Appeals (BOPTA) Petitions	309.100
150-309.100(3)-(B)	150-309-0100	Board of Property Tax Appeals (BOPTA) Defective and Amended Petition Process	309.100
150-309.100(3)-(C)	150-309-0110	Those Authorized to Sign Petitions to the Board of Property Tax Appeals (BOPTA)	309.100
150-309.100(5)	150-309-0120	BOPTA Hearing Notice Mailed to Representative	309.100
150-309.100-(D)	150-309-0130	Definition of Person Who Holds an Interest in the Property and Procedures for Transfers of	309.100
		Ownership or Interest	
150-309.110-(A)	150-309-0140	Board of Property Tax Appeals (BOPTA) Procedures When Roll Changed after Petition is Filed	309.110
150-309.110(1)	150-309-0150	Contents of Board Order for Property not Specially Assessed	309.110
150-309.110(1)-(A)	150-309-0160	Mailing of Board Orders	309.110
150-309.110(1)-(C)	150-309-0170	Adjustments to Personal Property Value	309.110
150-309.110(1)-(D)	150-309-0180	Disposition of Appeals of Property Assessed as an Undivided Interest	309.110
150-309.115	150-309-0190	Adjudicated Value Calculation for Centrally Assessed Property	309.115

Current as of 10/02/2020		Revenue's Oregon Administrative Rules Index	Page 11
150-309.115(1)-(C)	150-309-0200	Adjudicated Value Applied to Component Appealed	309.115
150-309.115(2)	150-309-0210	Trending and Indexing an Adjudicated Value	309.115
150-309.115(2)(e)	150-309-0220	Additions, Remodeling and Rehabilitation	309.115
150-309.200-(A)	150-309-0230	Assessor's Ratio Study for Tax Purposes: Definitions	309.200
150-309.200-(B)	150-309-0240	Contents of the Assessor's Certified Ratio Study	309.200
150-309.200-(C)	150-309-0250	Preparation of the Sales Ratio Study	309.200
150-309.360	150-309-0260	Administration of Appeals Process	309.360
DIVISION 310		LEVY OF PROPERTY TAX; TAX REDUCTION PROGRAMS	
150-310.055	150-310-0010	Adjustment of Operating Tax Rate Limitation for Gap Bonds	310.055
150-310.060-(A)	150-310-0020	Notice of Property Tax Levy to the Assessor	310.060
150-310.060(4)	150-310-0030	Guidelines for Nongovernmental Units Using Assessment and Tax Roll	310.060
150-310.070-(A)	150-310-0040	Excessive and Illegal Levies	280.060, 310.070
150-310.090	150-310-0050	Tax Rate Computation	310.090
150-310.110	150-310-0060	Joint District Apportionment Formula	310.110
DIVISION 311		COLLECTION OF PROPERTY TAXES	
150-311.105(1)(b)	150-311-0100	Applying Offsets to Ad Valorem Tax Levies	311.105
150-311.150	150-311-0110	Form of Roll Changes and Notations	311.150
150-311.205(1)(a)	150-311-0140	What Is a Clerical Error	311.205
150-311.205(1)(b)-(A)	150-311-0150	Error Corrections and Valuation Judgment Under ORS 311.205	311.205
150-311.205(1)(b)-(B)	150-311-0160	Roll Correction for Nonexistent Property	311.205
150-311.205(1)(b)-(C)	150-311-0170	What is an "Error or Omission on the Roll of Any Kind"	311.205
150-311.205(3)	150-311-0180	Corrections to County Assessment and Tax Rolls Made Under ORS 311.206	311.205
150-311.206-(A)	150-311-0190	Taxes Added to the Tax Roll as a Result of Error Correction; Including a Special Rule for Computing Interest	311.206
150-311.206-(B)	150-311-0200	Definition of "Distribute in the Same Manner as Other ad Valorem Property Taxes Imposed on the Property" for Error Corrections	311.206
150-311.216	150-311-0210	Property Subject to Assessment as Omitted Property	311.216
150-311.223(4)	150-311-0220	Date Roll Corrected	311.223
150-311.229	150-311-0230	Definitions	311.229
150-311.234	150-311-0240	Procedure to Correct MAV When Square Footage Error Exists	311.234
150-311.250	150-311-0250	Contents of Property Tax Statements	311.250
150-311.250(4)	150-311-0260	Prepayment of Property Taxes	311.250
150-311.356(3)(c)	150-311-0350	Written Direction Required for Payment Application from Agents Who Pay Taxes on Behalf of Taxpayer	311.356
150-311.395(1)(d)	150-311-0360	Monthly Tax Distributions to Districts	311.395
150-311.507(1)(d)	150-311-0500	Discount on Taxes as a Result of Addition of Current Year Value under ORS 311.208	311.507
150-311.520	150-311-0520	Date Property Becomes Exempt when Foreclosed by City for Delinquent Assessment Liens	311.520
150-311.520-(A)	150-311-0530	Interest on City Foreclosed Property	311.520
150-311.525	150-311-0540	"Certificate of Delinquency" Defined	311.525
150-311.525-(A)	150-311-0550	Interest on State of Oregon Foreclosed Property	311.525
150-311.633	150-311-0560	Fee for Service of Warrant Under ORS 311.605 to ORS 311.635	311.633
150-311.635	150-311-0570	Charges on the Personal Property Warrant	311.635
150-311.670(1)(a)	150-311-0650	Homestead Requirements	311.670

Deferral Program 311.886, 311.886, 311.892 150-311.881 150-311-0700 Election by Spouse to Continue Tax Deferral 311.688 150-311.891 150-311-0710 Voluntary Payments on Property Tax Deferral Accounts 311.680 150-311.991 150-311-0720 Taxes Unpaid Before Approval of Senior Deferral Application 311.691 150-311.708 150-311-0740 Recording Special Assessment Deferral Lins in County, Lien Constitutes Notice of State Lien 311.711 150-311.725 150-311-0750 Assessment District's Responsibility to Collect Payments 311.725 150-311.806-(A) 150-311-0770 Refunds Paid from the Unsegregated Tax Account 311.806 150-311.806-(C) 150-311-0700 Refunds Paid from the Unsegregated Tax Account 311.806 150-311.806-(C) 150-311-0700 Refund Reserve Account 311.806 150-311.806 150-311-0700 Refund Reserve Account 311.812 150-311.812 150-311-0780 Calculation of Interest on Refund 311.812 150-311.812 150-311-0800 Calculation of Adviater Refund Reserve Account 311.814 150-311.812 150-311-0800 Determini	Current as of 10/02/2020		Revenue's Oregon Administrative Rules Index	Page 1
150-311.676 150-311.677 Defered Taxes Paid by the Department 311.676 150-311.677 (A) 150-311.680 Timing and Repayment of Disqualified. Cancelled or Inactivated Accounts Under the Property Tax Biol Science S		150-311-0655 T	Deferral Criteria When Applying with a Reverse Mortgage	311.700
190-311.679-(A) 190-311.679 Senior Citzen's Deferred Tax Lien Estimate 311.679 190-311.684 190-311.060 Timmg and Repayment of Disqualified, Cancelled or Inactivated Accounts Under the Property Tax 311.686, 311.685 190-311.684 190-311.0700 Election by Spouse to Continue Tax Deferral 311.689 190-311.681 190-311.0710 Voluntary Payments on Property Tax Deferral Accounts 311.691 190-311.081 190-311.0720 Taxes Unpaid Before Approval of Senior Deferral Application 311.691 190-311.071 190-311.0720 Taxes Unpaid Before Approval of Senior Deferral Application 311.705 190-311.0725 190-311.0730 Assessment District's Responsibility to Collect Payments 311.725 190-311.0750 Assessment District's Responsibility to Collect Payments 311.806 311.806 190-311.807(-1) 190-311.0700 Refund Reserve Account 311.806 311.806 190-311.807(-1) 190-311.0700 Refund Reserve Account 311.801 311.801 190-311.807(-1) 190-311.0700 Refund Reserve Account 311.801 311.801 190-312.0301 190-312.0302 Prepayment of Av Valore Refu	150-311.672(1)(a)	150-311-0660	Data Requirements for Property Description on Tax Deferral Application	311.672
190-311.679-(A) 190-311.679 Senior Citzen's Deferred Tax Lien Estimate 311.679 190-311.684 190-311.060 Timmg and Repayment of Disqualified, Cancelled or Inactivated Accounts Under the Property Tax 311.686, 311.685 190-311.684 190-311.0700 Election by Spouse to Continue Tax Deferral 311.689 190-311.681 190-311.0710 Voluntary Payments on Property Tax Deferral Accounts 311.691 190-311.081 190-311.0720 Taxes Unpaid Before Approval of Senior Deferral Application 311.691 190-311.071 190-311.0720 Taxes Unpaid Before Approval of Senior Deferral Application 311.705 190-311.0725 190-311.0730 Assessment District's Responsibility to Collect Payments 311.725 190-311.0750 Assessment District's Responsibility to Collect Payments 311.806 311.806 190-311.807(-1) 190-311.0700 Refund Reserve Account 311.806 311.806 190-311.807(-1) 190-311.0700 Refund Reserve Account 311.801 311.801 190-311.807(-1) 190-311.0700 Refund Reserve Account 311.801 311.801 190-312.0301 190-312.0302 Prepayment of Av Valore Refu	150-311.676	150-311-0670	Deferred Taxes Paid by the Department	311.676
Determ Determ State State State </td <td>150-311.679-(A)</td> <td>150-311-0680</td> <td></td> <td>311.679</td>	150-311.679-(A)	150-311-0680		311.679
160-311.688 150-311-0700 Election by Spouse to Continue Tax Deferral 311.688 150-311.690(4) 150-311-0710 Voluntary Payments on Property Tax Deferral Accounts 311.690 150-311.691 150-311-0720 Taxes Unpaid Before Approval of Senior Deferral Application 311.691 150-311.708 150-311-0720 Data Requirements for Property Description on Special Assessments Application 311.708 150-311.711 150-311-0750 Assessment District's Responsibility to Collect Payments 311.725 150-311.806-(A) 150-311-0760 Process for Determining Recipient of Property Tax Refund 311.806 150-311.806-(B) 150-311-0770 Refunds Paid Fax Account 311.806 150-311.807 150-311-0790 Refund Reserve Account 311.807 150-311.807 150-311-0800 Calculation of Interest on Refund 311.807 150-311.814 150-311-0800 Determination of the Real Market Value Reducion Amount 311.880 150-311.810 150-311-0800 Determination of the Real Market Value Reducion Amount 311.880 150-312.000 150-312-0000 Interest Calculated on All Years in the Foreclosure Process Until Judgment Is Taken	150-311.684	150-311-0690	Timing and Repayment of Disqualified, Cancelled or Inactivated Accounts Under the Property Tax	311.666, 311.684,
150-311.690(4) 150-311.0710 Voluntary Payments on Property Tax Deternal Accounts 311.690 150-311.091 150-311.0720 Taxes Unpaid Before Approval of Senior Deferral Application 311.691 150-311.703 150-311.0720 Data Requirements for Property Description on Special Assessments Application 311.701 150-311.711 150-311.0720 Assessment District's Responsibility to Collect Payments 311.711 150-311.006-(A) 150-311.0770 Rescription of Special Assessment Deferral Liens in County, Lien Constitutes Notice of State Lien 311.806 150-311.006-(A) 150-311.0770 Refunds Paid from the Unsegregated Tax Account 311.806 150-311.006-(B) 150-311.0700 Refund Reserve Account 311.806 150-311.806-(C) 150-311.0700 Refund Reserve Account 311.812 150-311.812(3) 150-311.0800 Calculation of Interest on Refund Reserve Account 311.814 150-311.812 150-311.0800 Determinian Reculation and Netrest Nullocation of Pay 311.860 150-311.800 150-311-0800 Determiniant on the Real Market Value Reduction Amount 311.812 150-314.001 Interest Calculated on the Date of Publication			Deferral Program	311.686, 311.695
160-311.681 150-311-0720 Taxes Unpaid Before Approval of Senior Deferral Application 311.691 150-311.708 150-311-0730 Data Requirements for Property Description on Special Assessments Application 311.708 150-311.711 150-311-0730 Assessment Deferral Liens in County; Lien Constitutes Notice of State Lien 311.701 150-311.725 150-311-0750 Assessment District's Responsibility to Collect Payments 311.802 150-311.806-(A) 150-311-0770 Refunds Paid from the Unsegregated Tax Account 311.806 150-311.807 150-311-0700 Refund Reserve Account 311.806 150-311.807 150-311-0700 Credit Balance Adjustment 311.806 150-311.807 150-311-0700 Refund Reserve Account 311.812 150-311.807 150-311-0800 Prepayment of Ad Valorem Taxes, Computation of Accrued Interest, Allocation of Pay 311.880 150-311.808 150-311-0820 Prepayment of Ad Valorem Taxes, Computation of Accrued Interest, Allocation of Pay 311.806 150-312.0010 Interest Calculated to the Detail Market Value Reduction Amount 312.030 312.030 150-312.0020 Monthly Interest Calculated on All Years in the Forecl	150-311.688	150-311-0700	Election by Spouse to Continue Tax Deferral	311.688
150-311.708 150-311-0730 Data Requirements for Property Description on Special Assessments Application 311.708 150-311.711 150-311-0740 Recording Special Assessment Deferral Liens in County, Lien Constitutes Notice of State Lien 311.711 150-311.725 150-311-0750 Assessment District's Responsibility to Collect Payments 311.725 150-311.806-(A) 150-311-0770 Refunds Paid from the Unsegregated Tax Account 311.806 150-311.806-(C) 150-311-0770 Refunds Paid from the Unsegregated Tax Account 311.806 150-311.806-(C) 150-311-0700 Refund Reserve Account 311.807 150-311.806 150-311-0800 Calculation of Interest on Refund 311.807 150-311.801 150-311-0800 Calculation of Interest on Refund 311.807 150-311.812 150-311-0800 Prepayment of Ad Valore marker Account 311.806 150-311.865 150-311-0800 Prepayment of Ad Valore Reserve Account 311.806 150-312.0301 Interest Calculated to the Date of Publication 312.030 150-312.0302 Nonthy Interest Calculated on All Years in the Foreclosure Process Until Judgment Is Taken 312.030 <td< td=""><td>150-311.690(4)</td><td>150-311-0710</td><td>Voluntary Payments on Property Tax Deferral Accounts</td><td>311.690</td></td<>	150-311.690(4)	150-311-0710	Voluntary Payments on Property Tax Deferral Accounts	311.690
150-311.711 150-311-0740 Recording Special Assessment Deferral Liens in County; Lien Constitutes Notice of State Lien 311.711 150-311.725 150-311-0750 Assessment District's Responsibility to Collect Payments 311.725 150-311.806-(A) 150-311-0760 Process for Determining Recipient of Property Tax Refund 311.806 150-311.806-(B) 150-311-0760 Refunds Paid from the Unsegregated Tax Account 311.806 150-311.806-(C) 150-311-0760 Refund Reserve Account 311.807 150-311.807 150-311-0800 Calculation of Interest on Refund 311.812 150-311.814 150-311-0810 Value Used to Activate Refund Reserve Account 311.812 150-311.840 150-311-0830 Determination of the Real Market Value Reduction Amount 311.860 150-312.001 150-312-0010 Interest Calculated to the Date of Publication 312.030 150-312.030(2) 150-312-0000 Monthly Interest Calculated on All Years in the Foreclosure Process Until Judgment Is Taken 312.030 150-312.040(1)(b) 150-312-0000 Monthly Interest Calculated on All Years in the Foreclosure Process Until Judgment Is Taken 312.030 150-312.0401(1)(b)	150-311.691	150-311-0720	Taxes Unpaid Before Approval of Senior Deferral Application	311.691
Instruction Instruction Instruction 150-311.205 150-311.205 150-311.205 311.725 150-311.306-(A) 150-311.0750 Assessment District's Responsibility to Collect Payments 311.805 150-311.306-(B) 150-311-0770 Refunds Paid from the Unsegregated Tax Account 311.806 150-311.306-(C) 150-311-0790 Refund Reserve Account 311.807 150-311.812(3) 150-311-0800 Calculation of Interest on Refund 311.814 150-311.812 150-311-0800 Calculation of Interest on Refund 311.814 150-311.812 150-311-0800 Calculation of Interest on Refund Reserve Account 311.860 150-311.800 150-311-0800 Determination of the Real Market Value Reduction Amount 311.860 150-311.801 150-311-0800 Determination of the Real Market Value Reduction Amount 311.865 Division 312 FORECLOSURE OF PROPERTY TAX LIENS 312.030 312.030 150-312.030(1)(d) 150-312-0001 Interest Calculated to the Date of Publication 312.030 150-312.030(1)(d) 150-312-0003 Mailing of Notice of Foreclosure Proceson Proceess Until Judgment	150-311.708	150-311-0730	Data Requirements for Property Description on Special Assessments Application	311.708
150-311.806-(A) 150-311.0770 Process for Determining Recipient of Property Tax Refund 311.806 150-311.806-(B) 150-311.0770 Refunds Paid from the Unsegregated Tax Account 311.806 150-311.807 150-311-0700 Refunds Paid from the Unsegregated Tax Account 311.807 150-311.812(3) 150-311-0800 Credit Balance Adjustment 311.807 150-311.812(3) 150-311-0800 Calculation of Interest on Refund 311.812 150-311.812 150-311-0800 Prepayment of Ad Valorem Taxes, Computation of Accrued Interest, Allocation of Pay 311.806 150-311.860 150-311-0820 Prepayment of Ad Valorem Taxes, Computation of Accrued Interest, Allocation of Pay 311.806 150-311.861 150-311-0820 Determination of the Real Market Value Reduction Amount 312.030 150-312.030(1)(d) 150-312-0010 Interest Calculated to the Date of Publication 312.030 150-312.030(2) 150-312-0020 Monthly Interest Calculated on All Years in the Foreclosure Process Until Judgment Is Taken 312.030 150-312.040(1)(b) 150-312-0030 Maling of Notice of Foreclosure Proceeding 312.040 150-312.04011(b) 150-314-0005	150-311.711	150-311-0740	Recording Special Assessment Deferral Liens in County; Lien Constitutes Notice of State Lien	311.711
150-311.806-(A) 150-311.0770 Process for Determining Recipient of Property Tax Refund 311.806 150-311.806-(B) 150-311.0770 Refunds Paid from the Unsegregated Tax Account 311.806 150-311.807 150-311-0700 Refunds Paid from the Unsegregated Tax Account 311.807 150-311.812(3) 150-311-0800 Credit Balance Adjustment 311.807 150-311.812(3) 150-311-0800 Calculation of Interest on Refund 311.812 150-311.812 150-311-0800 Prepayment of Ad Valorem Taxes, Computation of Accrued Interest, Allocation of Pay 311.806 150-311.860 150-311-0820 Prepayment of Ad Valorem Taxes, Computation of Accrued Interest, Allocation of Pay 311.806 150-311.861 150-311-0820 Determination of the Real Market Value Reduction Amount 312.030 150-312.030(1)(d) 150-312-0010 Interest Calculated to the Date of Publication 312.030 150-312.030(2) 150-312-0020 Monthly Interest Calculated on All Years in the Foreclosure Process Until Judgment Is Taken 312.030 150-312.040(1)(b) 150-312-0030 Maling of Notice of Foreclosure Proceeding 312.040 150-312.04011(b) 150-314-0005	150-311.725	150-311-0750	Assessment District's Responsibility to Collect Payments	311.725
150-311.806-(B) 150-311-0770 Refunds Paid from the Unsegregated Tax Account 311.806 150-311.806-(C) 150-311-0780 Refunds Paid from the Unsegregated Tax Account 311.807 150-311.807 150-311-0780 Refunds Reserve Account 311.807 150-311.812(3) 150-311-0800 Calculation of Interest on Refund 311.812 150-311.860 150-311-0810 Value Used to Activate Refund Reserve Account 311.800 150-311.860 150-311-0820 Prepayment of Ad Valorem Taxes, Computation of Accrued Interest, Allocation of Pay 311.860 150-311.860 150-311-0830 Determination of the Real Market Value Reduction Amount 312.030 150-312.030(1)(d) 150-312-0010 Interest Calculated to the Date of Publication 312.030 150-312.030(2) 150-312-0030 Mailing of Notice of Foreclosure Proceeding 312.040 150-312.040(1)(b) 150-312-0040 Five Percent Foreclosure Proceeding 314.085 150-314.052 150-314-0005 Period of Computation of Taxable Income 314.085 150-314.052 150-314-0010 Mitigation of Effect of Limitations and Other Provisions 314.105				311.806
150-311.806-(C) 150-311-0780 Credit Balance Adjustment 311.806 150-311.807 150-311-0790 Refund Reserve Account 311.807 150-311.812 150-311-0800 Calculation of Interest on Refund 311.812 150-311.814 150-311-0800 Calculation of Interest on Refund 311.814 150-311.860 150-311-0820 Prepayment of Ad Valorem Taxes, Computation of Accrued Interest, Allocation of Pay 311.860 150-311.865 150-311-0820 Prepayment of Ad Valorem Taxes, Computation of Accrued Interest, Allocation of Pay 311.860 150-312.030(1)(d) 150-312-0010 Interest Calculated to the Date of Publication 312.030 150-312.030(2) 150-312-0020 Monthly Interest Calculated on All Years in the Foreclosure Process Until Judgment Is Taken 312.030 150-312.040(1)(b) 150-312-0030 Mailing of Notice of Foreclosure Proceeding 312.040 150-314.055(2) 150-314-0005 Fercent Foreclosure Proceeding 314.05 150-314.055(2) 150-314-0015 Period of Computation of Taxable Income 314.05 150-314.055(2) 150-314-0012 Determination by Agreement 314.105	. ,			311.806
150-311.807 150-311-0790 Refund Reserve Account 311.807 150-311.812(3) 150-311-0800 Calculation of Interest on Refund 311.812 150-311.812(3) 150-311-0800 Calculation of Interest on Refund 311.812 150-311.816 150-311-0820 Prepayment of Ad Valorem Taxes, Computation of Accrued Interest, Allocation of Pay 311.860 150-311.865 150-311-0820 Prepayment of Ad Valorem Taxes, Computation of Accrued Interest, Allocation of Pay 311.860 150-311.865 150-311-0820 Determination of the Real Market Value Reduction Amount 311.860 150-312.030(1)(d) 150-312-0010 Interest Calculated to the Date of Publication 312.030 150-312.030(2) 150-312-0020 Monthly Interest Calculated on All Years in the Foreclosure Process Until Judgment Is Taken 312.030 150-312.040(1)(b) 150-312-0030 Mailing of Notice of Foreclosure Proceeding 312.040 150-314.010 Interest Calculated to the Date of Publication 312.030 314.005 150-314.025 150-314-0010 Militigation of Effect of Limitations and Other Provisions 314.085 150-314.025 150-314-0027 Pollution Control Faciliti	. ,	150-311-0780		311.806
150-311.812(3) 150-311-0800 Calculation of Interest on Refund 311.812 150-311.814 150-311-0800 Value Used to Activate Refund Reserve Account 311.814 150-311.860 150-311-0830 Prepayment of Ad Valorem Taxes, Computation of Accrued Interest, Allocation of Pay 311.860 150-311.865 150-311-0830 Determination of the Real Market Value Reduction Amount 311.865 DIVISION 312 FORECLOSURE OF PROPERTY TAX LIENS	· · · ·	150-311-0790	Refund Reserve Account	311.807
150-311.814 150-311.0810 Value Used to Activate Refund Reserve Account 311.814 150-311.860 150-311-0820 Prepayment of Ad Valorem Taxes, Computation of Accrued Interest, Allocation of Pay 311.860 150-311.865 150-311-0820 Prepayment of Ad Valorem Taxes, Computation of Accrued Interest, Allocation of Pay 311.860 150-311.865 150-311-0820 Determination of the Real Market Value Reduction Amount 311.865 150-312.030(1)(d) 150-312-0010 Interest Calculated to the Date of Publication 312.030 150-312.030(2) 150-312-0020 Monthly Interest Calculated on All Years in the Foreclosure Process Until Judgment Is Taken 312.030 150-312.040(1)(b) 150-312-0040 Five Percent Foreclosure Proceeding 312.040 150-312.010 150-312-0040 Five Percent Foreclosure Penalty 312.040 150-314.05(2) 150-314-005 Period of Computation of Taxable Income 314.085 150-314.05(1)(d) 150-314-0012 Determination by Agreement 314.105 150-314.052(2) 150-314-0025 Pollution Control Facilities: Revocation of Certificate 314.255 150-314.255(1) 150-314-0025 Pollution Control	150-311.812(3)		Calculation of Interest on Refund	311.812
150-311.860150-311-0820Prepayment of Ad Valorem Taxes, Computation of Accrued Interest, Allocation of Pay311.860150-311.865150-311-0830Determination of the Real Market Value Reduction Amount311.865DIVISION 312FORECLOSURE OF PROPERTY TAX LIENS1000000000000000000000000000000000000			Value Used to Activate Refund Reserve Account	
DIVISION 312FORECLOSURE OF PROPERTY TAX LIENS150-312.030(1)(d)150-312-0010Interest Calculated to the Date of Publication312.030150-312.030(2)150-312-0020Monthly Interest Calculated on All Years in the Foreclosure Process Until Judgment Is Taken312.030150-312.040(1)(b)150-312-0030Mailing of Notice of Foreclosure Proceeding312.040150-312.010150-312-0040Five Percent Foreclosure Penalty312.110DIVISION 314INCOME TAXATION GENERALLY GENERAL PROVISIONS314.085150-314.085(2)150-314-0005Period of Computation of Taxable Income314.085150-314.05150-314-0010Mitigation of Effect of Limitations and Other Provisions314.105150-314.105150-314-0012Determination by Agreement314.255150-314.255(2)150-314-0027Pollution Control Facilities: Revocation of Certificate314.256150-314.256150-314-0035Formula for Apportionment of Lobbying Expenses Subject to Proxy Tax314.256150-314.256150-314-0045REMIC Fling Requirements314.260150-314.260150-314-0045REMIC Fling Requirements314.260150-314.260150-314-0055Change in Methods of Accounting or Reporting314.260150-314.280(3)150-314-0060Election to Use Alternative Apportionment Weightings by Taxpayers Engaged in Utilities or Telecommunications; Revocation of Fleation314.280150-314.280-(A)150-314-0062Apportionment and Allocation of Income of Financial Organizations and Public Utilities from Business Activities Within and Withou				
DIVISION 312FORECLOSURE OF PROPERTY TAX LIENSInterest Calculated to the Date of Publication312.030150-312.030(1)150-312-0010Interest Calculated to the Date of Publication312.030150-312.030(2)150-312-0020Monthly Interest Calculated on All Years in the Foreclosure Process Until Judgment Is Taken312.030150-312.040(1)(b)150-312-0030Mailing of Notice of Foreclosure Proceeding312.040150-312.100150-312-0040Five Percent Foreclosure Penalty312.110DIVISION 314INCOME TAXATION GENERALLY GENERAL PROVISIONS150-314-0055Period of Computation of Taxable Income150-314.055(2)150-314-0010Mitigation of Effect of Limitations and Other Provisions314.055150-314.105150-314-0012Determination by Agreement314.255150-314.255(2)150-314-0027Pollution Control Facilities: Revocation of Certificate314.256150-314.255(2)150-314-0035Formula for Apportionment of Lobbying Expenses Subject to Proxy Tax314.256150-314.256150-314-0040Withholding on Real Property Conveyances314.260150-314.260(4)150-314-0045REMIC Filing Requirements314.260150-314.260(4)150-314-0045REMIC Filing Requirements314.260150-314.260150-314-0045REMIC Filing Requirements314.260150-314.260150-314-0045REMIC Income Taxable to Nonresidents314.260150-314.260150-314-0045REMIC Filing Requirements314.260150-314.260150-314-0045Relico Income Taxable to	150-311.865	150-311-0830	Determination of the Real Market Value Reduction Amount	311.865
150-312.030(2)150-312-0020Monthly Interest Calculated on All Years in the Foreclosure Process Until Judgment Is Taken312.030150-312.040(1)(b)150-312-0030Mailing of Notice of Foreclosure Proceeding312.040150-312.110150-312-0040Five Percent Foreclosure Penalty312.110DIVISION 314INCOME TAXATION GENERALLY GENERAL PROVISIONS314.085150-314.085(2)150-314-0005Period of Computation of Taxable Income314.085150-314.105150-314-0010Mitigation of Effect of Limitations and Other Provisions314.105150-314.105(1)(d)150-314-0012Determination by Agreement314.255150-314.255(1)150-314-0027Pollution Control Facilities: Revocation of Certificate314.255150-314.256150-314-0027Pollution Control Facilities: Facilities Not Eligible for Tax Credit314.256150-314.256150-314-0047ReMIC Filing Requirements314.260150-314.260150-314-0047REMIC Filing Requirements314.260150-314.260(4)150-314-0047REMIC Filing Requirements314.260150-314.260(3)150-314-0045Change in Methods of Accounting or Reporting314.276NOTECorporations Excluded from UDIPTA314.280314.280150-314.280(3)150-314-0062Apportionment and Allocation of Incore of Financial Organizations and Public Utilities from314.280150-314.280-(A)150-314-0062Apportionment and Mithout Oregon314.280	DIVISION 312		FORECLOSURE OF PROPERTY TAX LIENS	
InterfaceInterfaceInterface150-312.040(1)(b)150-312-0030Mailing of Notice of Foreclosure Proceeding312.040150-312.110150-312-0040Five Percent Foreclosure Penalty312.110DIVISION 314INCOME TAXATION GENERALLY GENERAL PROVISIONS100-314.085150-314.085(2)150-314-0005Period of Computation of Taxable Income314.085150-314.105150-314-0012Determination by Agreement314.105150-314.255(1)150-314-0025Pollution Control Facilities: Revocation of Certificate314.255150-314.255(2)150-314-0027Pollution Control Facilities: Not Eligible for Tax Credit314.255150-314.255(2)150-314-0027Pollution Control Facilities: Not Eligible for Tax Credit314.256150-314.256150-314-0035Formula for Apportionment of Lobbying Expenses Subject to Proxy Tax314.256150-314.258150-314-0045REMIC Filing Requirements314.260150-314.260150-314-0045REMIC Filing Requirements314.260150-314.260(4)150-314-0045Change in Methods of Accounting or Reporting314.260150-314.280(3)150-314-0060Election to Use Alternative Apportionment Weightings by Taxpayers Engaged in Utilities or Telecommunications; Revocation of Election314.280150-314.280-(A)150-314-0062Apportionment and Allocation of Income of Financial Organizations and Public Utilities from Business Activities Within and Without Oregon314.280	150-312.030(1)(d)	150-312-0010	Interest Calculated to the Date of Publication	312.030
150-312.110150-312-0040Five Percent Foreclosure Penalty312.110DIVISION 314INCOME TAXATION GENERALLY GENERAL PROVISIONS314.105150-314.085(2)150-314-0005Period of Computation of Taxable Income314.085150-314.105150-314-0010Mitigation of Effect of Limitations and Other Provisions314.105150-314.105150-314-0012Determination by Agreement314.105150-314.255(1)150-314-0025Pollution Control Facilities: Revocation of Certificate314.255150-314.255(2)150-314-0025Pollution Control Facilities: Facilities Not Eligible for Tax Credit314.256150-314.256150-314-0035Formula for Apportionment of Lobbying Expenses Subject to Proxy Tax314.256150-314.258150-314-0045REMIC Filing Requirements314.260150-314.260150-314-0047REMIC Filing Requirements314.260150-314.260150-314-0055Change in Methods of Accounting or Reporting314.276NOTECorporations Excluded from UDIPTA150-314-0060Election to Use Alternative Apportionment Weightings by Taxpayers Engaged in Utilities or Telecommunications; Revocation of Election314.280150-314.280-(A)150-314-0062Apportionment and Allocation of Income of Financial Organizations and Public Utilities from Business Activities Within and Without Oregon314.280	150-312.030(2)	150-312-0020	Monthly Interest Calculated on All Years in the Foreclosure Process Until Judgment Is Taken	312.030
150-312.110150-312-0040Five Percent Foreclosure Penalty312.110DIVISION 314INCOME TAXATION GENERALLY GENERAL PROVISIONSInterpretain and the period of Computation of Taxable Income314.085150-314.085(2)150-314-0005Period of Computation of Taxable Income314.085150-314.105150-314-0010Mitigation of Effect of Limitations and Other Provisions314.105150-314.105(1)(d)150-314-0012Determination by Agreement314.105150-314.255(1)150-314-0025Pollution Control Facilities: Revocation of Certificate314.255150-314.256(2)150-314-0027Pollution Control Facilities: Revolution of Cave provide to Proxy Tax314.256150-314.256150-314-0035Formula for Apportionment of Lobbying Expenses Subject to Proxy Tax314.256150-314.258150-314-0040Withholding on Real Property Conveyances314.260150-314.260150-314-0045REMIC Filing Requirements314.260150-314.260(4)150-314-0047REMIC Income Taxable to Nonresidents314.260150-314.260(4)150-314-0055Change in Methods of Accounting or Reporting314.276NOTECorporations Excluded from UDIPTAInterpretain to Use Alternative Apportionment Weightings by Taxpayers Engaged in Utilities or Telecommunications; Revocation of Election314.280150-314.280(3)150-314-0062Apportionment and Allocation of Income of Financial Organizations and Public Utilities from Business Activities Within and Without Oregon314.280	150-312.040(1)(b)	150-312-0030	Mailing of Notice of Foreclosure Proceeding	312.040
150-314.085(2)150-314-0005Period of Computation of Taxable Income314.085150-314.105150-314-0010Mitigation of Effect of Limitations and Other Provisions314.105150-314.105(1)(d)150-314-0012Determination by Agreement314.105150-314.255(1)150-314-0025Pollution Control Facilities: Revocation of Certificate314.255150-314.255(2)150-314-0027Pollution Control Facilities: Facilities Not Eligible for Tax Credit314.255150-314.256150-314-0035Formula for Apportionment of Lobbying Expenses Subject to Proxy Tax314.256150-314.266150-314-0040Withholding on Real Property Conveyances314.260150-314.260150-314-0045REMIC Filing Requirements314.260150-314.260(4)150-314-0047REMIC Income Taxable to Nonresidents314.260150-314.276150-314-0060Corporations Excluded from UDIPTA314.280NOTECorporations Excluded from UDIPTA150-314-0060Election to Use Alternative Apportionment Weightings by Taxpayers Engaged in Utilities or Telecommunications; Revocation of Election314.280150-314.280-(A)150-314-0062Apportionment and Allocation of Income of Financial Organizations and Public Utilities from Business Activities Within and Without Oregon314.280	150-312.110	150-312-0040	Five Percent Foreclosure Penalty	312.110
150-314.105150-314-0010Mitigation of Effect of Limitations and Other Provisions314.105150-314.105(1)(d)150-314-0012Determination by Agreement314.105150-314.255(1)150-314-0025Pollution Control Facilities: Revocation of Certificate314.255150-314.255(2)150-314-0027Pollution Control Facilities: Facilities Not Eligible for Tax Credit314.255150-314.256150-314-0035Formula for Apportionment of Lobbying Expenses Subject to Proxy Tax314.256150-314.258150-314-0040Withholding on Real Property Conveyances314.258150-314.260150-314-0045REMIC Filing Requirements314.260150-314.260(4)150-314-0047REMIC Income Taxable to Nonresidents314.260150-314.276150-314-0055Change in Methods of Accounting or Reporting314.276NOTECorporations Excluded from UDIPTA150-314.280(3)150-314-0060Election to Use Alternative Apportionment Weightings by Taxpayers Engaged in Utilities or Telecommunications; Revocation of Election314.280150-314.280-(A)150-314-0062Apportionment and Allocation of Income of Financial Organizations and Public Utilities from Business Activities Within and Without Oregon314.280	DIVISION 314		INCOME TAXATION GENERALLY GENERAL PROVISIONS	
150-314.105(1)(d)150-314-0012Determination by Agreement314.105150-314.255(1)150-314-0025Pollution Control Facilities: Revocation of Certificate314.255150-314.255(2)150-314-0027Pollution Control Facilities: Facilities Not Eligible for Tax Credit314.255150-314.256150-314-0035Formula for Apportionment of Lobbying Expenses Subject to Proxy Tax314.256150-314.258150-314-0040Withholding on Real Property Conveyances314.258150-314.260150-314-0045REMIC Filing Requirements314.260150-314.260(4)150-314-0047REMIC Income Taxable to Nonresidents314.260150-314.276150-314-0055Change in Methods of Accounting or Reporting314.276NOTECorporations Excluded from UDIPTA150-314-0060Election to Use Alternative Apportionment Weightings by Taxpayers Engaged in Utilities or Telecommunications; Revocation of Election314.280150-314.280-(A)150-314-0062Apportionment and Allocation of Income of Financial Organizations and Public Utilities from Business Activities Within and Without Oregon314.280	150-314.085(2)	150-314-0005	Period of Computation of Taxable Income	314.085
150-314.255(1)150-314-0025Pollution Control Facilities: Revocation of Certificate314.255150-314.255(2)150-314-0027Pollution Control Facilities: Facilities Not Eligible for Tax Credit314.255150-314.256150-314-0035Formula for Apportionment of Lobbying Expenses Subject to Proxy Tax314.256150-314.258150-314-0040Withholding on Real Property Conveyances314.258150-314.260150-314-0045REMIC Filing Requirements314.260150-314.260(4)150-314-0047REMIC Income Taxable to Nonresidents314.260150-314.276150-314-0055Change in Methods of Accounting or Reporting314.276NOTECorporations Excluded from UDIPTATelecommunications; Revocation of Election314.280150-314.280(3)150-314-0060Election to Use Alternative Apportionment Weightings by Taxpayers Engaged in Utilities or Telecommunications; Revocation of Election314.280150-314.280-(A)150-314-0062Apportionment and Allocation of Income of Financial Organizations and Public Utilities from Business Activities Within and Without Oregon314.280	150-314.105	150-314-0010	Mitigation of Effect of Limitations and Other Provisions	314.105
150-314.255(2)150-314-0027Pollution Control Facilities: Facilities Not Eligible for Tax Credit314.255150-314.256150-314-0035Formula for Apportionment of Lobbying Expenses Subject to Proxy Tax314.256150-314.258150-314-0040Withholding on Real Property Conveyances314.258150-314.260150-314-0045REMIC Filing Requirements314.260150-314.260(4)150-314-0047REMIC Income Taxable to Nonresidents314.260150-314.276150-314-0055Change in Methods of Accounting or Reporting314.276NOTECorporations Excluded from UDIPTATelection to Use Alternative Apportionment Weightings by Taxpayers Engaged in Utilities or Telecommunications; Revocation of Election314.280150-314.280-(A)150-314-0062Apportionment and Allocation of Income of Financial Organizations and Public Utilities from Business Activities Within and Without Oregon314.280	150-314.105(1)(d)	150-314-0012	Determination by Agreement	314.105
150-314.256150-314-0035Formula for Apportionment of Lobbying Expenses Subject to Proxy Tax314.256150-314.258150-314-0040Withholding on Real Property Conveyances314.258150-314.260150-314-0045REMIC Filing Requirements314.260150-314.260(4)150-314-0047REMIC Income Taxable to Nonresidents314.260150-314.276150-314-0055Change in Methods of Accounting or Reporting314.276NOTECorporations Excluded from UDIPTA150-314-0060Election to Use Alternative Apportionment Weightings by Taxpayers Engaged in Utilities or Telecommunications; Revocation of Election314.280150-314.280-(A)150-314-0062Apportionment and Allocation of Income of Financial Organizations and Public Utilities from Business Activities Within and Without Oregon314.280	150-314.255(1)	150-314-0025	Pollution Control Facilities: Revocation of Certificate	314.255
150-314.258150-314-0040Withholding on Real Property Conveyances314.258150-314.260150-314-0045REMIC Filing Requirements314.260150-314.260(4)150-314-0047REMIC Income Taxable to Nonresidents314.260150-314.276150-314-0055Change in Methods of Accounting or Reporting314.276NOTECorporations Excluded from UDIPTA150-314-0060Election to Use Alternative Apportionment Weightings by Taxpayers Engaged in Utilities or Telecommunications; Revocation of Election314.280150-314.280-(A)150-314-0062Apportionment and Allocation of Income of Financial Organizations and Public Utilities from Business Activities Within and Without Oregon314.280	150-314.255(2)	150-314-0027	Pollution Control Facilities: Facilities Not Eligible for Tax Credit	314.255
150-314.260150-314-0045REMIC Filing Requirements314.260150-314.260(4)150-314-0047REMIC Income Taxable to Nonresidents314.260150-314.276150-314-0055Change in Methods of Accounting or Reporting314.276NOTECorporations Excluded from UDIPTA150-314-0060Election to Use Alternative Apportionment Weightings by Taxpayers Engaged in Utilities or Telecommunications; Revocation of Election314.280150-314.280(A)150-314-0060Apportionment and Allocation of Income of Financial Organizations and Public Utilities from Business Activities Within and Without Oregon314.280	150-314.256	150-314-0035	Formula for Apportionment of Lobbying Expenses Subject to Proxy Tax	314.256
150-314.260150-314-0045REMIC Filing Requirements314.260150-314.260(4)150-314-0047REMIC Income Taxable to Nonresidents314.260150-314.276150-314-0055Change in Methods of Accounting or Reporting314.276NOTECorporations Excluded from UDIPTA150-314-0060Election to Use Alternative Apportionment Weightings by Taxpayers Engaged in Utilities or Telecommunications; Revocation of Election314.280150-314.280(A)150-314-0060Election to Use Alternative Apportionment Weightings by Taxpayers Engaged in Utilities or Telecommunications; Revocation of Election314.280150-314.280-(A)150-314-0062Apportionment and Allocation of Income of Financial Organizations and Public Utilities from Business Activities Within and Without Oregon314.280		150-314-0040	Withholding on Real Property Conveyances	314.258
150-314.260(4)150-314-0047REMIC Income Taxable to Nonresidents314.260150-314.276150-314-0055Change in Methods of Accounting or Reporting314.276NOTECorporations Excluded from UDIPTA150-314-0060Election to Use Alternative Apportionment Weightings by Taxpayers Engaged in Utilities or Telecommunications; Revocation of Election314.280150-314.280-(A)150-314-0062Apportionment and Allocation of Income of Financial Organizations and Public Utilities from Business Activities Within and Without Oregon314.280	150-314.260	150-314-0045		314.260
NOTE Corporations Excluded from UDIPTA 150-314.280(3) 150-314-0060 Election to Use Alternative Apportionment Weightings by Taxpayers Engaged in Utilities or Telecommunications; Revocation of Election 314.280 150-314.280-(A) 150-314-0062 Apportionment and Allocation of Income of Financial Organizations and Public Utilities from Business Activities Within and Without Oregon 314.280	150-314.260(4)	150-314-0047		314.260
150-314.280(3)150-314-0060Election to Use Alternative Apportionment Weightings by Taxpayers Engaged in Utilities or Telecommunications; Revocation of Election314.280150-314.280-(A)150-314-0062Apportionment and Allocation of Income of Financial Organizations and Public Utilities from Business Activities Within and Without Oregon314.280	150-314.276	150-314-0055	Change in Methods of Accounting or Reporting	314.276
Telecommunications; Revocation of Election 150-314.280-(A) 150-314-0062 Apportionment and Allocation of Income of Financial Organizations and Public Utilities from Business Activities Within and Without Oregon	NOTE		Corporations Excluded from UDIPTA	
150-314.280-(A)150-314-0062Apportionment and Allocation of Income of Financial Organizations and Public Utilities from Business Activities Within and Without Oregon314.280		150-314-0060	Election to Use Alternative Apportionment Weightings by Taxpayers Engaged in Utilities or	314.280
	150-314.280-(A)	150-314-0062	Apportionment and Allocation of Income of Financial Organizations and Public Utilities from	314.280
150-314.280-(B) 150-314-0064 Definitions 314.280	150-314.280-(B)	150-314-0064		314.280

Current as of 10/02/2020		Revenue's Oregon Administrative Rules Index	Page 13
150-314.280-(C)	150-314-0066	Apportionment and Allocation of Income Generally	314.280
150-314.280-(D)	150-314-0068	Allocation of Income	314.280
150-314.280-(E)	150-314-0070	Apportionment Factors Generally	314.280
150-314.280-(F)	150-314-0072	Apportionment Factors	314.280
150-314.280-(G)	150-314-0074	Modified Factors for Carriers of Freight or Passengers: General Rule	314.280
150-314.280-(H)	150-314-0076	Modified Factors for Carriers of Freight or Passengers: Special Rules — Railroads	314.280
150-314.280-(I)	150-314-0078	Modified Factors for Carriers of Freight or Passengers: Special Rules — Airlines	314.280
150-314.280-(J)	150-314-0080	Modified Factors for Carriers of Freight or Passengers: Special Rules — Trucking Companies	314.280
150-314.280-(K)	150-314-0082	Modified Factors for Companies Engaged in Sea Transportation Service	314.280
150-314.280-(L)	150-314-0084	Modified Factors for Companies Involved in Interstate River Transportation Service	314.280
150-314.280-(M)	150-314-0086	Other Methods: Limited Application	314.280
150-314.280-(N)	150-314-0088	Modified Factors for Financial Organizations	314.280
150-314.280-(O)	150-314-0090	Public Utilities: Sale of Commodities	314.280
150-314.295	150-314-0100	Disallowance of Certain Intercompany Transactions Involving Intangible Assets	314.295
150-314.297	150-314-0105	Farm Income Averaging	314.297
150-314.300	150-314-0110	Allocation of Oregon Modifications to Passive Activity Losses	314.300
150-314.302	150-314-0115	Interest on Deferred Oregon Tax Liability with Respect to Installment Obligations	314.302
150-314.306	150-314-0120	Reduction of Tax Attributes after Discharge of Debt	314.306
150-314.308	150-314-0125	Listed Transaction Reporting Requirement	314.308
150-314.330(2)	150-314-0130	Definition: Final Determination	314.330
150-314.355	150-314-0135	Returns When Accounting Period Changed	314.355
150-314.360	150-314-0140	Information Returns	314.360
150-314.360(2)	150-314-0142	Brokers' Information Returns	314.360
150-314.364(A)	150-314-0150	Requirement to File Returns Electronically (Corporation E-file Mandate)	314.364
150-314.364(B)	150-314-0152	Requirement to File Returns Electronically	314.364
150-314.380-(A)	150-314-0160	Report of Changes in Federal Taxable Income	314.380
150-314.385(1)-(A)	150-314-0165	Filing Returns of Income: Due date	314.385
150-314.385(1)-(B)	150-314-0167	Filing Returns of Income: Extensions, Divisions 316, 317 and 318	314.385
150-314.385(3)	150-314-0169	Standards for Substitute Tax Forms; Treatment of Forms Not Meeting the Standards; Treatment of Payments Received With Forms Not Meeting the Standards	314.385
150-314.385(4)	150-314-0171	Alternative Filing Methods	314.385
150-314.385(c)-(A)	150-314-0173	Time Limitations Affected by Military Service	314.385
150-314.385(c)-(B)	150-314-0175	Time Limitations for Persons Outside United States	314.385
150-314.395	150-314-0185	Payment of Tax; Interest on Delayed Return	314.395
150-314.395(1)	150-314-0187	Responsibility for Tax Payments	314.395
150-314.400	150-314-0195	Delinquency Penalty	314.400
150-314.400(2)	150-314-0197	Failure to File Penalty	314.400
150-314.400(4)	150-314-0199	Interest on Deficiencies and Delinquencies	314.400
150-314.402-(A)	150-314-0205	Substantial Understatement Penalty (SUP)	314.402
150-314.402-(C)	150-314-0207	Waiver of 20 Percent Substantial Understatement of Net Tax Penalty Imposed under ORS 314.402	
150-314.402(4)(b)	150-314-0209	Substantial Authority, Adequate Disclosure and Reasonable Basis	314.402
150-314.403	150-314-0215	Listed Transaction Understatement; Penalty	314.403
150-314.410(1)	150-314-0220	Additional Assessments	314.410

Current as of 10/02/2020		Revenue's Oregon Administrative Rules Index	Page 14
150-314.410(2)	150-314-0222	Five-Year Statute of Limitations	314.410
150-314.410(4)	150-314-0224	Time Limit to Make Adjustment	314.410
150-314.410(6)	150-314-0226	Notification of Gain Realized Upon the Sale or Exchange of a Principal Residence	314.410
150-314.410(7)	150-314-0228	Extension of Period for Assessment	314.410
150-314.410(9)	150-314-0230	Effect of Federal Extension of Period for Assessment	314.410
150-314.415	150-314-0240	Refunds Generally	314.415
150-314.415(2)(b)-(A)	150-314-0242	Refunds	314.415
150-314.415(2)(b)-(B)	150-314-0244	Minimum Offset Amount	314.415
150-314.415(2)(f)-(A)	150-314-0246	Interest Computation — Offset	314.415
150-314.415(2)(f)-(B)	150-314-0248	Refund Offset Priority	314.415
150-314.415(5)(a)	150-314-0250	Refunds; Net Operating Loss and Net Capital Loss Carryback Claims	314.415
150-314.415(6)	150-314-0252	Effect of Federal Extension of Period for Assessment	314.415
150-314.415(7)	150-314-0254	Separate Refunds When a Joint Return Has Been Filed	314.415
150-314.415(8)	150-314-0256	Refunds of Tax Overpayments to Spouse or Heirs	314.415
150-314.425	150-314-0265	Model Recordkeeping and Retention	314.425
150-314.425-(B)	150-314-0267	Requirement to Provide Copies of Documents	314.425
150-314.430(1)-(A)	150-314-0275	Definition: Collection Charge	314.430
150-314.430(1)-(B)	150-314-0277	Payment Secured by Bond, Deposit or Otherwise	314.430
150-314.430(2)	150-314-0279	Statute of Limitation on Tax Collection	314.430
150-314.466-(B)	150-314-0285	Assessment of Withholding Tax Against Liable Officers	314.466
150-314.505-(A)	150-314-0290	Estimated Tax: When Estimates Are Required; Refunds Prior to Filing of Return	314.505
150-314.505-(B)	150-314-0292	Estimated Tax: When Estimates Are Required For Tax Exempt Corporations	314.505, 317.920
150-314.505(2)	150-314-0294	Estimated Tax: Affiliated Corporations	314.505
150-314.515	150-314-0300	Estimated Tax: Due Dates of Payments for Short-Period Returns	314.515
150-314.515-(A)	150-314-0302	Estimated Tax: Application of Payments	314.415, 314.515
150-314.518	150-314-0310	Requirement to Use Electronic Funds Transfer	314.518
150-314.525(1)-(A)	150-314-0315	Corporation Estimated Tax: Delinquent or Underestimated Payment or Both, Constitutes Underpayment	314.525
150-314.525(1)-(B)	150-314-0317	Estimated Tax: Consolidated Return Underpayments	314.525
150-314.525(1)(c)-(A)	150-314-0319	Estimated Tax: Apportioned Returns	314.525
150-314.525(1)(d)	150-314-0321	Estimated Tax: Application of Net Loss, Annualized Income Exception	314.525
150-314.525(2)-(A)	150-314-0323	Estimated Tax: Interest on Underpayment	314.525
150-314.525(2)-(B)	150-314-0325	Estimated Tax: Computation of Underpayment	314.525
150-314.525(5)	150-314-0327	Underpayment of Estimated Tax; First and Second Installment for Large Corporations	314.525
150-314.610(1)-(A)	150-314-0335	Apportionable and Nonapportionable Income Defined	314.610
150-314.610(1)-(B)	150-314-0337	Apportionable and Nonapportionable Income; Application of Definitions	314.610
150-314.610(1)-(C)	150-314-0339	Proration of Deductions	314.610
150-314.615-(A)	150-314-0345	Apportionment and Allocation of Income Generally	314.615
150-314.615-(C)	150-314-0347	Application of ORS 314.610 to 314.667: Allocation	314.615
150-314.615-(D)	150-314-0349	Apportionment and Allocation for a Taxpayer Carrying on a Unitary Business	314.615
150-314.615-(E)	150-314-0351	Two or More Businesses of a Single Taxpayer	314.615
150-314.615-(F)	150-314-0353	Apportionment for Long-Term Construction Contracts	314.615
150-314.615-(G)	150-314-0355	Special Rules: Installment Sales	314.615
150-314.615-(H)	150-314-0357	Modified Factors for Motion Picture and Television Film Producers	314.615

Current	as	of	10,	/02,	/2020
---------	----	----	-----	------	-------

	•		
150-314.620-(A)	150-314-0365	Taxable in Another State; In General	314.620
150-314.620-(B)	150-314-0367	Taxable in Another State; When a Taxpayer is "Subject To" Tax Under ORS 314.620(1)	314.620
150-314.620-(C)	150-314-0369	Taxable in Another State; When a State has Jurisdiction to Subject a Taxpayer to a Net Income Tax	314.620
150-314.620-(D)	150-314-0371	Taxable in Another State; Washington Business and Occupation Tax	314.620
150-314.640	150-314-0380	Allocation of Interest and Dividends	314.640
150-314.650	150-314-0385	Apportionment Formula	314.650
150-314.655(1)-(A)	150-314-0390	Property Factor; In General	314.655
150-314.655(1)-(B)	150-314-0392	Property Factor; Property Used for the Production of Apportionable Income	314.655
150-314.655(1)-(C)	150-314-0394	Property Factor; Consistency in Reporting	314.655
150-314.655(1)-(D)	150-314-0396	Property Factor; Numerator	314.655
150-314.655(2)-(A)	150-314-0398	Property Factor; Valuation of Owned Property	314.655
150-314.655(2)-(B)	150-314-0400	Property Factor; Valuation of Rented Property	314.655
150-314.655(2)-(C)	150-314-0402	Property Factor; Timber	314.655
150-314.655(2)-(E)	150-314-0404	Property Factor; Intangible Drilling Costs	314.655
150-314.655(3)	150-314-0406	Property Factor; Averaging Property Value	314.655
150-314.660(1)	150-314-0415	Payroll Factor; In General	314.660
150-314.660(2)	150-314-0417	Payroll Factor; Numerator	314.660
150-314.665(1)-(A)	150-314-0425	Sales Factor; Definition of Gross Receipts	314.665, 314.667
150-314.665(1)-(B)	150-314-0427	Sales Factor; Numerator	314.665
150-314.665(2)-(A)	150-314-0429	Sales Factor; Sales of Tangible Personal Property in this State	314.665
150-314.665(2)-(B)	150-314-0431	Sales Factor; Sales of Tangible Personal Property to United States Government in this State	314.665
150-314.665(4)	150-314-0435	Sales Factor; Sales Other Than Sales of Tangible Personal Property in this State	314.665, 314.667
150-314.665(5)	150-314-0437	Gross Receipts Related to Deferred Gain or Loss	314.665, 317.327
150-314.667-(A)	150-314-0455	Modified Factors for Publishing	314.667
150-314.675	150-314-0460	Apportionment of Net Loss	314.675
150-314.684(4)	150-314-0465	Sales Factor for Interstate Broadcasters	314.684
150-314.686	150-314-0470	Interstate Broadcasters: Net Income Attributable to this State	314.686
150-314.714(3)	150-314-0475	Consistent Treatment of Partnership Items	314.714
150-314.722	150-314-0480	Publicly Traded Partnerships Taxed as Corporations	314.722
150-314.724	150-314-0485	Partnership Information Returns	314.724
150-314.724(3)	150-314-0487	Partnership Penalty	314.724
150-314.732(2)(c)	150-314-0495	Corporation Tax Credits — Converting a C Corporation to an S Corporation	314.732
150-314.732(2)(d)	150-314-0497	Corporation Tax Credits — Converting an S Corporation to a C Corporation	314.732
150-314.775	150-314-0510	Definitions for Composite Tax Returns and Pass-through Entity Withholding	314.775; 314.778
150-314.778	150-314-0515	Oregon Composite Tax Return	314.778
150-314.781	150-314-0520	Pass-through Entity Withholding Requirements	314.781
150-314.784	150-314-0525	Exceptions to Pass-through Entity Withholding Requirements	314.784
150-314.835	150-314-0530	Divulging Particulars of Returns and Reports Prohibited	314.835
150-314.840	150-314-0535	Information That May Be Furnished	63.130, 63.810,
			314.840
150-314.855	150-314-0540	Rewards for Information	314.855
150-314.870	150-314-0545	Combat Zone Benefits	314.870

Current	as	of	10/	′02,	/2020
---------	----	----	-----	------	-------

DIVISION 315		PERSONAL INCOME TAX CREDITS	
150-315.068	150-315-0010	Claim of Right Credit	315.068
150-315.104(1)	150-315-0012	Qualified Reforestation Costs	315.104
150-315.104(2)	150-315-0014	Procedure for Claiming the Reforestation Credit	315.104
150-315.104(5)	150-315-0016	Change of Ownership	315.104
150-315.104(10)	150-315-0018	Reforestation Credit: Reasons Beyond the Taxpayer's Control	315.104
150-315.138(9)	150-315-0040	Fish Screening Device Credit; Substantiation	315.138
150-315.144	150-315-0050	Transfer of Biomass Credit	315.144
150-315.156	150-315-0060	Crop Gleaning Credit: Information Required	315.156
150-315.164	150-315-0070	Agriculture Workforce Housing Credit	315.164, 315.169
150-315.213(4)	150-315-0100	Child Care Division Contribution Credit	315.213
150-315.237(8)	150-315-0110	Scholarship Tax Credit	315.237
	150-315-0121	Working Family Household and Dependent Care Credit	315.264
	150-315-0125	Working Family Household and Dependent Care Credit Penalty	315.264, 305.145
150-315.304(1)(a)	150-315-0140	Pollution Control Facilities: Types of Facilities Eligible for Certification	315.304
150-315.304(1)(b)	150-315-0142	Pollution Control Facilities: Information to be Furnished Upon Request	315.304
150-315.304(2)	150-315-0144	Pollution Control Facilities: Computation of Credit	315.304
150-315.304(4)	150-315-0146	Pollution Control Facilities: To Whom is Credit Allowable	315.304
150-315.304(5)	150-315-0148	Pollution Control Facilities: Years in Which Credit May be Claimed	315.304
150-315.304(8)	150-315-0150	Pollution Control Facilities: Transfer of Facilities	315.304
150-315.304(9)	150-315-0152	Pollution Control Facilities: Tax Credit Carry Forward	315.304
150-315.304(10)	150-315-0154	Pollution Control Facilities: Adjustment of Basis	315.304
150-315.354(5)	150-315-0170	Business Energy Tax Credit: Transfer of Facilities	315.354
150-315.514	150-315-0180	Oregon Production Investment Fund Tax Credit Auctions	315.514, 315.643
DIVISION 316		PERSONAL INCOME TAX GENERAL PROVISIONS	
	150-316-0006	Application of Capital Losses and Capital Loss Carryforwards	316.007
150-316.007-(A)	150-316-0007	Policy — Application of Various Provisions of the Federal Internal Revenue Code	316.007
150-316.007-(B)	150-316-0009	Policy — Application of Various Provisions of Tax Law to Domestic Partners	314.023
150-316.012	150-316-0015	Adoption of Federal Law	316.012
150-316.021	150-316-0020	Tax Reform Act of 1984 Adjustments	314.029
150-316.027(1)	150-316-0025	Definition: "Resident"	316.027
150-316.027(1)(b)	150-316-0027	Status of Individuals in a Foreign Country	316.027
150-316.028	150-316-0035	Oregon Net Operating Losses — Treatment After 1984	316.028
150-316.032(2)	150-316-0040	Administrative and Judicial Interpretations	316.032
150-316.037	150-316-0045	Taxable Income of Nonresidents and Part-year Residents	316.037
150-316.045	150-316-0050	Farm Capital Gain	316.045
150-316.047-(A)	150-316-0055	Transitional Provision to Prevent Doubling Income or Deductions	316.047
150-316.048	150-316-0060	Taxable Income of Resident	316.048
150-316.054	150-316-0065	Social Security and Railroad Retirement Benefits Eligible for Subtraction	316.054
150-316.078	150-316-0070	Oregon Child Care Credit	316.078
150-316.082(1)-(A)	150-316-0080	Credit for Income Taxes Paid to Another State	316.082
150-316.082(1)-(B)	150-316-0082	Credit for Taxes Paid to Another State When Paid by a Pass-Through Entity	316.082
150-316.082(2)	150-316-0084	Credit for Income Taxes Paid to Another State — Computation	316.082

150-316.082(3)	150-316-0086	Credit for Income Taxes Paid to Other States — Proof Required and Procedure for Obtaining the Credit	316.082
150-316.082(4)	150-316-0088	Addition of Taxes Paid to Another State Claimed as an Itemized Deduction	316.082
150-316.082(6)	150-316-0090	Credit for Duplicative State Taxation Relating to Different Years	316.082
150-316.099	150-316-0115	Disabled Child Exemption Credit	316.099
150-316.102	150-316-0120	Credit for Political Contributions	316.102
150-316.109	150-316-0125	Credit for the Gain on the Sale of a Residence Taxed by Another State	316.109
150-316.116	150-316-0130	Credit for Installation of Alternative Energy Devices	316.116
150-316.117-(A)	150-316-0135	Proration of Income and Deductions for Nonresidents and Part-Year Residents	316.117
150-316.117-(B)	150-316-0137	Taxable Income of Nonresidents: Deductibility of Alimony Payments	316.117
150-316.119	150-316-0145	Proration for Pass-through Entity Income of Part Year Oregon Residents	317.119
150-316.122	150-316-0150	Separate or Joint Federal Returns for Spouses in a Marriage	316.122
150-316.124(2)	150-316-0155	Nonresident Partners: Guaranteed Payments	316.124
150-316.124(4)	150-316-0157	Nonresident Partners: Other Methods of Allocation and Apportionment	316.124
150-316.127-(A)	150-316-0165	Gross Income of Nonresidents; Personal Services	316.127
150-316.127-(B)	150-316-0167	Gross Income of Nonresidents; Pensions and Retirement Income Received by Oregon Domiciliaries	316.127
150-316.127-(C)	150-316-0169	Gross Income of Nonresidents; Apportionable Income	316.127
150-316.127-(D)	150-316-0171	Gross Income of Nonresidents; Other Income and Sale of Property	316.127
150-316.127-(E)	150-316-0173	Gross Income of Nonresidents; Federal Laws Affecting Nonresident Employees of Motor, Rail, Air and Water Carriers	316.127
150-316.127-(F)	150-316-0175	Gross Income of Nonresidents; Compensation Received by Nonresident Professional Athletes	316.127
150-316.127(1)(a)	150-316-0177	Alimony Deduction for Tax Years Before 1987	316.127
150-316.127(1)(a)-(A)	150-316-0179	Student Loan Interest Deduction — for Part-Year and Nonresidents	316.127
150-316.127(3)(a)	150-316-0181	Moving Expense Deduction — for Part-year and Nonresidents	316.127
150-316.127-(9)	150-316-0183	Gross Income of Nonresidents; Retirement Income Derived from Oregon Sources	316.127
150-316.127(10)	150-316-0185	Gross Income of Nonresidents: Waterway Workers	316.127
150-316.130(2)(c)-(A)	150-316-0195	Alimony Deduction — for Part-Year and Nonresidents	316.130
150-316.130(3)	150-316-0197	Nonresident Deduction for Contributions to IRA, Keogh, or Qualified Medical Savings Accounts	316.130
150-316.131(1)	150-316-0205	Credit for Taxes Paid to State of Residence	316.131
150-316.157	150-316-0225	Retirement Income Credit	316.157
150-316.159	150-316-0230	Subtraction for Previously Taxed Contributions	316.159
	150-316-0234	"Withholding Statement" and "Exemption Certificate"	316.177, 316.182
150-316.162(2)-(A)	150-316-0235	Withholding: Basis of Amount Withheld	316.162, 320.550
150-316.162(2)-(B)	150-316-0237	Employees Exempt from Withholding	316.162, 316.177,
450.040.400(0) (0)			316.182
150-316.162(2)-(C)	150-316-0239	Withholding on Fringe Benefits	316.162
150-316.162(2)(j)	150-316-0241	Independent Contractor Definition	316.162, 670.600
150-316.162(3)	150-316-0243	Personal Liability of Responsible Officers, Members, or Employees for Taxes Withheld	316.162
150-316.164	150-316-0250	Bonding Requirements for Delinquent Withholding Employers	316.164
150-316.167(1)	150-316-0255	Withholding by Employers	316.167
150-316.167(2)	150-316-0257	Employer's Election of Method of Computing Withholding	316.167

Current	as	of	10/	/02,	/2020
---------	----	----	-----	------	-------

150-316.168(1)-(A)	150-316-0265	Withholding Payments: Cash Basis	316.168
150-316.168(2)	150-316-0267	Additional Time to File Reports	316.168
150-316.171	150-316-0275	Treatment of Payroll Based Program Overpayments	316.171, 320.555
150-316.177(1)-(B)	150-316-0282	Exemptions for Military Personnel	316.177
150-316.177(2)	150-316-0284	Penalty	316.177
150-316.182	150-316-0290	Procedure for Correcting the Filing of Withholding Certificates	316.182
150-316.187-(A)	150-316-0295	Credit for Tax Withheld	316.187
150-316.187-(B)	150-316-0297	Where Taxpayer Reports on Fiscal Year Basis	316.187
150-316.189	150-316-0305	Withholding Income Taxes on IRAs, Annuities, and Compensation Plans	316.189
150-316.189(6)	150-316-0307	Withholding Income Taxes on IRAs, Annuities, and Compensation Plans	316.189
150-316.191	150-316-0315	Alternative Withholding Payment Method for Employers to Avoid Undue Burden	316.191
150-316.193	150-316-0320	Voluntary Withholding for Retired Members of the Uniformed Services	316.193
150-316.196	150-316-0325	Voluntary Withholding for Civil Service Annuitants	316.196
150-316.197(1)(a)-(A)	150-316-0330	Semiannual Reports and Payments	316.197
150-316.197(1)(a)-(B)	150-316-0332	Withholding: Payment Due Dates	316.197
150-316.197(1)(b)	150-316-0334	Withholding Tax Payment Requirements for Agricultural Employers	316.197
150-316.197(2)	150-316-0336	Employee's Rights	316.197
150-316.198	150-316-0345	Requirement to use Electronic Funds Transfer	316.198
150-316.198-(A)	150-316-0347	Electronic Funds Transfer. Payroll taxes and corporation estimated income and excise taxes not	316.198
()		combined in determining mandate. Payments to be included.	
150-316.202(1)	150-316-0355	Withholding: Payment and Reports	316.202
150-316.202(2)	150-316-0357	Waiver of Termination Reports	316.202
150-316.202(3)	150-316-0359	Withholding: Annual Report by Employer	316.202, 320.550
150-316.202(4)	150-316-0361	Combined Reports and Statewide Transit Tax Reports: Agricultural Employers	316.202
150-316.207	150-316-0370	Liability for Unpaid Withholdings; Warrant for Collection	316.207
150-316.207(3)(a)	150-316-0372	Officer Liability: Joint Determination of Liability Conference	316.207
150-316.212	150-316-0380	Withholding Penalties	316.212
150-316.223	150-316-0385	Nonresident Alternate Filing	316.223
150-316.272	150-316-0390	Deductions Allowed on Either the Inheritance Tax Return or the Fiduciary Income Tax Return	316.272
150-316.277	150-316-0395	Tax Treatment of Unincorporated Organization	316.277
150-316.282	150-316-0400	Resident and Nonresident Estates and Trusts	316.282
150-316.282(4)	150-316-0402	Oregon Qualified Trust Tax Return	316.282
150-316.287	150-316-0410	Fiduciary Adjustment	316.287
150-316.298	150-316-0415	Accumulation Distribution Credit for Oregon Taxes Paid by Trust During Income Accumulation Years	316.298
150-316.307	150-316-0420	Taxable Income of Nonresident Estate or Trust	316.307
150-316.362(1)(c)	150-316-0425	Oregon Multiple Funeral Trust Tax Return	316.362
150-316.362(2)	150-316-0427	Persons Required to Make Returns	316.362
150-316.368	150-316-0435	Petitioning Department to Equally Split Joint Liability	316.368
150-316.369	150-316-0440	Innocent Spouse, Separation of Liability, and Equitable Relief Provisions	316.369
150-316.382	150-316-0445	Liability of Fiduciaries	316.382
150-316.387(1)	150-316-0450	Decedent's Estate: Request for a Final Tax Determination	316.387
150-316.387(4)	150-316-0452	Decedents' Estate: Application for Discharge from Personal Liability for Tax on Decedent's Income	316.387

Current as of 10/02/2020		Revenue's Oregon Administrative Rules Index	Page 1
150-316.457	150-316-0460	Requirement of Copy of Federal Return	316.457
150-316.563	150-316-0465	Estimated Tax	316.563
150-316.567	150-316-0470	Allocation of Joint Estimated Tax Payments	316.567
150-316.573	150-316-0475	Estimated Tax: Farmer's and Fisher's	316.573
150-316.583	150-316-0480	Estimated Tax: Application of Prior Year Overpayment (Refund)	316.583, 316.579,
			314.415
150-316.587(1)	150-316-0485	Tax Used to Compute Underpayment of Estimated Tax	316.587
150-316.587(5)(b)	150-316-0487	Estimated Tax: Underpayment Interest Not Imposed if There is a Casualty, Disaster or Other	316.587
		Unusual Circumstances	
150-316.587(5)(c)	150-316-0489	Estimated Tax: Underpayment Interest Not Imposed If There Is Reasonable Cause	316.587
150-316.587(5)(d)	150-316-0491	Estimated Tax: Partnership and S Corporation Income of Part-year Residents and Nonresidents	316.587
150-316.587(8)-(A)	150-316-0493	Required Installments for Estimated Tax	316.587
150-316.587(8)-(B)	150-316-0495	Estimated Tax: Joint Return to Single or Separate Return	316.587
150-316.587(8)-(C)	150-316-0497	Estimated Tax: Single or Separate Returns to Joint Return	316.587
150-316.680-(A)	150-316-0505	Oregon Lottery Winnings and Losses	316.680
150-316.680-(B)	150-316-0507	Modification of Federal Taxable Income: Interest and Dividends	316.680
150-316.680(1)(a)	150-316-0509	U.S. Government Obligations	316.680
150-316.680(2)(a)	150-316-0511	Addition for Original Issue Discount (OID)	316.680
150-316.680(2)(b)	150-316-0513	Modification of Federal Taxable Income: Adding Interest or Dividends of the United States	316.680
		Exempted by Federal Income Tax Law	
150-316.680(2)(c)	150-316-0515	Modification of Federal Taxable Income: Adding Federal Estate Tax Attributable to Income in	316.680
		Respect of a Decedent Not Taxable by Oregon	
150-316.680(5)	150-316-0519	Gain or Loss Upon the Sale of State and Municipal Bonds of Other States (Foreign States)	316.680
150-316.681	150-316-0525	U.S. Government Interest in Retirement Accounts	316.681
150-316.683(1)	150-316-0530	Pool of Assets that Qualify to Pay State Exempt-Interest Dividends	316.683
150-316.685(1)	150-316-0535	Federal Tax Deduction: Accrual Method of Accounting Required; Deductions Allowable to Cash Basis Taxpayers; Refunds to be Included	316.685
150-316.685(2)	150-316-0537	Adjustment of Federal Tax Liability	316.685
150-316.687	150-316-0545	Election to Include Child's Unearned Income — Addition Required	316.687
150-316.693	150-316-0550	Special Oregon Medical Subtraction	316.693
150-316.695(1)	150-316-0555	Modification of Federal Taxable Income: Itemized vs. Standard Deduction	316.695
150-316.695(1)(c)-(A)	150-316-0557	Modification of Federal Taxable Income: Oregon Income Tax Claimed as an Itemized Deduction	316.695
150-316.695(2)	150-316-0559	Modification of Federal Taxable Income: Previously Taxed Contributions to Pension or Annuity	316.695
150-316.707(1)-(A)	150-316-0565	Basis of Depreciable Assets Moved into Oregon	316.707
150-316.707(1)-(B)(1)	150-316-0567	Property Subject to Accelerated Cost Recovery System	316.707
150-316.707(1)-(C)	150-316-0569	Adjustment to Income for Basis Differences	316.707
150-316.737	150-316-0575	Amount Specially Taxed Under Federal Law to be Included in Computation of State Taxable Income: Accumulation Distributions	316.737
150-316.752	150-316-0580	Definition for Severely Disabled Exemption	316.752
150-316.758	150-316-0585	Exemption for Blind and Severely Disabled	316.758
150-316.771	150-316-0590	Substantiation for Permanently Severely Disabled	316.771
150-316.777	150-316-0595	Exempt Income of Native Americans	316.777

Current a	as of	10/02	/2020
-----------	-------	-------	-------

150.040.770	450 040 0000		010 770
150-316.778	150-316-0600	Oregon Investment Advantage Apportionable Income Exemption	316.778
150-316.792	150-316-0605	Military Pay Subtraction	316.792
	150-316-0607	First-time Home Buyer Savings Account	Oregon Laws 2018 Chapter 109
150-316.806	150-316-0610	Road Construction Worker's Travel Expenses	316.806
150-316.818	150-316-0615	Substantiation Required for Construction Worker and Loggers Expenses	316.818, 316.832
150-316.844	150-316-0625	(Miscellaneous) Valuation of Forest Land or "Farm Use" Land for Oregon Inheritance Tax Purposes	316.844
150-316.846	150-316-0630	Scholarship Awards used for Housing Expenses	316.846
150-316.852	150-316-0635	Subtraction for Land Contributed to Educational Institutions	316.852
150-316.856	150-316-0640	Subtraction for Qualified Investment of Severance Pay	316.856
150-316.992	150-316-0650	Waiver of Frivolous Return Penalty Imposed Under ORS 316.992	316.692
150-316.992(5)	150-316-0652	Frivolous Return Penalty	316.692
DIVISION 317		CORPORATION EXCISE TAX ACT OF 1929: RULES GENERAL PROVISIONS	
150-317.NOTE	150-317-0010	Procedure for Handling State Surplus Refund	317.Note
150-317.010	150-317-0020	Substantial Nexus Guidelines	317.010
150-317.010(4)	150-317-0030	Definition: "Doing Business"	317.010
150-317.010(10)	150-317-0040	Taxable Income of Regulated Investment Companies and Real Estate Investment Trusts	317.010
50-317.010(10)-(B)	150-317-0050	Foreign Corporations Subject to Tax	317.010
50-317.013	150-317-0060	Capital Losses — Carrybacks and Carry-overs	317.013
50-317.013(2)	150-317-0070	Administrative and Judicial Interpretations	317.013
50-317.018	150-317-0080	Adoption of Federal Law	317.018
50-317.018(1)	150-317-0090	Policy — Application of Various Provisions of the Federal Internal Revenue Code	317.018
50-317.018(2)	150-317-0100	Periods of Less than 12 Months Are Tax Years	317.018
50-317.021	150-317-0110	Tax Reform Act of 1984 Adjustments	314.031
150-317.063	150-317-0120	Farm Capital Gain	317.063
150-317.067	150-317-0130	Tax on Homeowner's Association Income	317.067
50-317.070(1)	150-317-0140	Imposition of the Tax: Mercantile, Manufacturing and Business Corporations	317.070
150-317.080	150-317-0150	Adoption of Federal Exempt Organizations	317.080
50-317.080	150-317-0160	Exemption and Return Requirements	317.080
50-317.090	150-317-0170	Minimum Tax	317.090
50-317.097	150-317-0190	Affordable Housing Credit; Definitions; Transfers; Carry Forward of Unused Credit	317.097
50-317.099	150-317-0200	Commercial Lending Institution Loans for Underground Storage Tanks or Soil Remediation	317.099
50-317.111	150-317-0210	Carryover of the Lender's Credit for Weatherization Loans	317.111
50-317.112	150-317-0220	Lender's Credit: Loans to Wood Heat and Fuel Oil Heat Customers	317.112
50-317.112(1)	150-317-0230	Lender's Credit: Computation	317.112
150-317.112(7)	150-317-0240	Lender's Credit: Definitions	317.112
	150-317-0245	Commencement of Long Term Enterprise Zone Tax Credit	317.124
50-317.131	150-317-0250	Long Term Enterprise Zone Distributions	317.131
150-317.147	150-317-0260	Lender's Credit for Agriculture Workforce Housing	317.147
150-317.151	150-317-0270	Credit for Contributions of Computers, Scientific Equipment, and Research	317.151
150-317.152	150-317-0280	Qualified Research Credit	317.152
150-317.153	150-317-0290	Research Tax Credit: Notice of Election	317.153
150-317.154	150-317-0300	Research Tax Credit: Alternative Computation	317.154

Current as of 10/02/2020		Revenue's Oregon Administrative Rules Index	Page 21
150-317.259-(A)	150-317-0310	Bad Debt Reserve of Financial Institutions Not Qualifying as Large Banks that Have Differences in	317.259
		Reserves for Federal and Oregon Tax Purposes	
150-317.267-(A)	150-317-0320	Modification of Federal Taxable Income: Dividends From Certain Subsidiaries	317.267
150-317.267-(B)	150-317-0330	Modification for Dividends Received	317.267
150-317.288	150-317-0340	Modification of Federal Taxable Income: Internal Revenue Code Subpart F Income	317.288
150-317.307	150-317-0350	Oregon Subtraction Where Charitable Contribution Is Reduced Under Federal Law	317.307
150-317.309	150-317-0360	Definition of "State"	317.309
150-317.310(2)	150-317-0370	Bad Debt Reserve of Financial Institutions That Have Changed From Reserve Method to Specific	317.310
		Charge-off Method	
150-317.314	150-317-0380	Taxes on Net Income or Profits Imposed by any State or Foreign Country	317.314
150-317.329	150-317-0390	IRC Section 338: Application to Oregon	317.329
150-317.349-(A)	150-317-0400	Payments Received Under Federal Safe Harbor Lease Agreements For Transactions Entered Into	317.349
		in Tax Years Beginning on or After January 1, 1983	
150-317.349-(B)	150-317-0410	Payments Received Under Federal Safe Harbor Lease Agreements for Transactions Entered Into	317.349
		in Tax Years Beginning Prior to 1983	
150-317.356	150-317-0420	U	317.356
		Sold, Exchanged or Otherwise Disposed Of	
150-317.362	150-317-0430	Modification of Federal Taxable Income: Timber Cut but Unsold	317.362
150-317.374(2)	150-317-0440	Depletion Allowance; Method of Computation	317.374
150-317.374(3)	150-317-0450	Depletion of Metal Mines	317.374
150-317.476(4)	150-317-0460	Limitation on Oregon Net Loss Deduction	317.476
150-317.478	150-317-0470	Pre-change and Built-in Losses	317.478
150-317.660(1)	150-317-0480	Definition of "Premiums" in the Insurance Sales Factor	317.660
150-317.660(2)	150-317-0490	Insurers; Wage and Commission Factor	317.660
150-317.705	150-317-0500	Applicable Date	317.705
150-317.705(3)(a)	150-317-0510	Unitary Business	317.705
150-317.705(3)(b)	150-317-0520	Direct or Indirect Relationships	317.705
150-317.705(3)(c)	150-317-0530	Corporations Doing Business Outside the United States	317.705
150-317.710(5)(a)-(A)	150-317-0540	Consolidated Oregon Return: Format and Information Required	317.710
150-317.710(5)(a)-(B)	150-317-0550	Consolidated Oregon Return: Affiliated Group	317.710
150-317.710(5)(a)-(C)	150-317-0560	Consolidated Oregon Return: Credits	317.710
150-317.710(5)(b)	150-317-0570	Different Apportionment Factors for Purposes of ORS 317.710(5)(b)	317.710
150-317.710(6)	150-317-0580	Consolidated Oregon Return: Copy of Federal Return Required	317.710
150-317.710(7)	150-317-0590	Interinsurance and Reciprocal Exchanges	317.710
150-317.713	150-317-0600	Limitations on Deduction of Group Losses	317.713
150-317.715(3)-(A)	150-317-0610	Modified Federal Consolidated Taxable Income	317.715
150-317.715(3)-(B)	150-317-0620	Modified Federal Consolidated Taxable Income — Contribution Deduction for the Oregon	317.715
		Consolidated Group	
150-317.715(4)(b)	150-317-0630	Oregon Return: Apportionment Formula	317.715
150-317.715(5)	150-317-0640	Member of a Unitary Group Incorporated in a Listed Foreign Jurisdiction	317.715
150-317.717	150-317-0650	Stakeholder feedback regarding listed jurisdictions	317.317
	150-317-0651	Repatriation Tax Credit	2018 Oregon Laws,
			chapter 101

Current as of 10/02/2020		Revenue's Oregon Administrative Rules Index	Page 22
	150-317-0652	Modification for Listed Jurisdiction Amounts Previously Included in Income; Election in Lieu of Claiming the Repatriation Tax Credit	317.038
150-317.720	150-317-0660	Computation of Taxable Income; Excess Loss Accounts	317.720
150-317.725(1)(b)	150-317-0670	Application for Relief	317.725
150-317.920	150-317-0680	Tax Imposed on Unrelated Business Income of Certain Exempt Corporations	317.920
		CORPORATE ACTIVITY TAX	
	150-317-1000	Definition of Commercial Activity	317A
	150-317-1010	Substantial Nexus Guidelines for the Corporate Activity Tax (CAT)	317A.116
	150-317-1020	Corporate Activity Tax Unitary Business Factors, Common Ownership and Filing Requirements for Unitary Groups	317A.100, 317A.106, 317A.116
	150-317-1025	Corporate Activity Tax: Unitary Groups with Non-U.S. Members - Reporting Requirements	317A.106, 317A.119, 317A.134, 317A.137
	150-317-1030	Sourcing Commercial Activity to Oregon from Sales of Tangible Personal Property	317A.128
	150-317-1040	Sourcing Commercial Activity to Oregon of Other than Sales of Tangible Personal Property	317A.128
	150-317-1050	Sourcing of Commercial Activity for Financial Institutions in This State	317A.100, 317A.128
	150-317-1100	Agent Exclusion	317A.100
	150-317-1120	Exclusion for subcontracting payments	317A.122
	150-317-1130	Property Brought into Oregon	317A.109
	150-317-1140	Wholesale Sale of Groceries Exclusion	317A.100(1)(b)(EE) and (8)
	150-317-1150	Retail Sale of Groceries Exclusion	317A.100(1)(b)(EE), 317A.100(8)
	150-317-1160	Farmer's Sales to Agricultural Cooperatives	317A.100(1)(b)(TT)
	150-317-1200	Cost Input or Labor Cost Subtraction	317A.119
	150-317-1220	Employee Compensation: Labor Cost Subtraction	316.167, 317A.100, 370.600
	150-317-1300	Estimated Tax: When Estimated Payments Are Required	314.415, 314.505, 314.515, 314.518, 317A.137, 317.149
	150-317-1310	Estimated Tax Payments: Delinquent or Underestimated Payment or Both, Constitutes Underpayment	314.525, 317A.137, 317A.149, 317A.161
	150-317-1320	Estimated Tax: Unitary Groups and Apportioned Returns	314.5050, 314.525, 317A.106, 317A.113, 317A.137, 317A.149
<u></u>			

current as of 10/02/2020		Revenue 3 Oregon Auministrative Rules index	r age 2
	150-317-1330	Extension of Time to File	317A.137
	150-317-1400	Determining Property Resold Out of State, and Methods of Determining	317A.100(1)(b)(DD)
	150-317-1410	Motor Vehicle Resale Certificate - Documentation Required	317A.100(1)(b)(W)
	150-317-1500 T	Good Faith Effort	317A.137, 317A.161
DIVISION 318		CORPORATION INCOME TAX ACT OF 1955: RULES	
150-318.000	150-318-0010	Incorporation by Reference of Rules of ORS Chapters 314, 316 and 317	318.031
150-318.010	150-318-0020	Effective Date of Act	318.010
150-318.020(1)	150-318-0030	Relation of Act to ORS Chapter 317	318.020
150-318.020(2)	150-318-0040	Income Subject to Tax Under ORS Chapter 318	318.020
150-318.060	150-318-0050	U.S. Government Obligations	318.060
DIVISION 320		PROVISIONS APPLICABLE TO PRIVILEGE TAX	
	150-320-0012 T	Location of Amusement Devices	320.012
150-320.080	150-320-0030	Waiver of Penalty	320.075, 320.080
150-320.305	150-320-0040	State Lodging Tax	320.305
150-320.308	150-320-0050	State Lodging Tax Exemptions	320.308
	150-320-0060	Lodging Tax Information Sharing with Local Governments	314.835, 314.840, 320.332
	150-320-0400	Definitions for purposes of the transportation project taxes imposed under ORS 320.405 to 320.415	320.400
	150-320-0410	Vehicle Use Tax - Proof of Payment of Tax	320.410, 320.420
	150-320-0420	Resale Certificate - Documentation Required	320.425
	150-320-0430	Vehicle Use Tax Alternative Filing Format	305.145, 305.229, 314.385, 320.455, 320.480
	150-320-0510	Statewide Transit Tax Employer Penalty	320.550
	150-320-0520	Statewide Transit Tax: Reporting and Payment Due Dates	320.550
DIVISION 321		TIMBER TAXES	
150-321.005(9)	150-321-0010	Establishing Legal Taxpayer for FPHT	321.005
150-321.005(12)	150-321-0020	Timber Subject to the Forest Products Harvest Tax: Measurement Standards	321.005
150-321.045	150-321-0030	Estimated Tax Payments for FPHT	321.045
150-321.207-(A)	150-321-0200	Forestland Valuation Rule	321.207, 321.210, 321.213, 351.257, 321.805
150-321.257(3)	150-321-0210	Forestland Classification	321.257
150-321.348(2)	150-321-0300	Redetermination of Forestland Land Classes	321.348
150-321.349	150-321-0310	Requirements to Qualify Certain Forestland for Special Assessment at Farm Use Values Under ORS 308A.092	321.349
150-321.354	150-321-0320	Common Ownership of Forestland for Large Landowners	321.354
150-321.358(3)(b)-(A)	150-321-0330	Date of Acquisition	321.358
150-321.358(4)	150-321-0340	Minimum Stocking and Acreage Requirements for Designation as Forestland in Western Oregon	321.358
150-321.358(4)(b)	150-321-0350	Acceptable Uses of Western Oregon Forestland	321.358
150-321.358(5)	150-321-0360	Notification by Assessor of Denial of Application	321.358
00 02 1.000(0)	130-321-0300		021.000

Current as of 10/02/2020		Revenue's Oregon Administrative Rules Index	Page 2
150-321.550	150-321-0500	Procedure to Ensure Timber Tax Return Filing	321.550, 321.733
150-321.550(1)	150-321-0510	Notice of Intent to Harvest	321.550
150-321.550(3)(a)	150-321-0520	Penalty for Failure to Obtain Notification of Operations	321.550
50-321.560(2)	150-321-0530	Prescribed Filing of Timber Harvest Returns	321.560
50-321.609(1)	150-321-0540	Check Scaling at the Point of First Measurement	321.609
50-321.609(1)-(A)	150-321-0550	Measuring Harvested Timber	321.609
50-321.609(2)-(A)	150-321-0560	Timber Harvest Records	321.609
50-321.609(2)-(B)	150-321-0570	Use of Microfilm and Microfiche Records	321.609
50-321.609(2)-(C)	150-321-0580	Records Kept by Automated Data Processing	321.609
50-321.609(2)-(D)	150-321-0590	Preservation of Records and Their Reproductions	321.609
50-321.684-(A)	150-321-0600	Requests for Confidential Information	321.684
50-321.684(1)	150-321-0610	Information Which May Be Furnished	321.684
50-321.700(1)	150-321-0620	Common Ownership of Small Tract Forestlands	321.700
50-321.700(12)	150-321-0630	Establishing the Identity of the Taxpayer for Severance Tax	321.700
50-321.700(13)	150-321-0640	Timber Subject to the Small Tract Forestland Severance Tax	321.700
50-321.706	150-321-0650	Definition of Owner for Small Tract Forestland Purposes	321.706
50-321.706(2)	150-321-0660	Required Signatures for Small Tract Forestland Application	321.706
50-321.706(4)	150-321-0670	Powers Delegated to County Assessor	321.706
50-321.706(7)	150-321-0680	Definition of Taxpayer for Appeal of Small Tract Forestland Application Denial	321.706
50-321.709(1)(b)	150-321-0690	Contiguous Parcels Held in Common Ownership	321.709
50-321.709(1)(c)	150-321-0700	Minimal Stocking and Species Requirements for Small Tract Forestland Assessment	321.709
50-321.709(3)	150-321-0710	Notation on Assessment and Tax Roll	321.709
50-321.712(1)	150-321-0720	Notification to County Assessor by Small Tract Forestland Owner	321.712
50-321.719(1)	150-321-0730	Common Ownership for Sale of Small Tract Forestland	321.719
50-321.751(3)	150-321-0750	Distribution of Severance Tax Receipts for Western Oregon	321.751
50-321.754(3)	150-321-0760	Distribution of Severance Tax Receipts for Eastern Oregon	321.754
50-321.805(4)	150-321-0770	Definition of "Sound Management Practices"	321.805
50-321.833	150-321-0780	Common Ownership for Special Assessment of Forestland for Large Landowners	321.833
50-321.839	150-321-0790	Notation on Tax Roll: "Forestland — Potential Additional Tax Liability"	321.839
50-321.839(3)(b)	150-321-0800	Date of Acquisition	321.839
50-321.839(4)	150-321-0810	Minimum Stocking and Acreage Requirements for Designation as Forestland in Eastern Oregon	321.805
50-321.839(5)	150-321-0820	Notification by Assessor of Denial of Application	321.839
DIVISION 323		CIGARETTE TAXES	
50-323.030	150-323-0010	Exemption of Cigarette Sales in Interstate or Foreign Commerce	323.030
50-323.030-(B)	150-323-0020	Allowance of Sales within this State of Cigarettes Stamped with other States' Indicia	323.030
50-323.105	150-323-0030	When Distributor's License Required	323.105
50-323.106	150-323-0040	Certification Applicant Will Comply with Requirements	323.106
50-323.107	150-323-0050	When Cigarette Wholesaler's License is Required; Denial of Application	323.107
50-323.110	150-323-0060	Security Bond Requirements for Cigarette Distributors	323.110
50-323.130	150-323-0070	Denial of a Cigarette Distributor's License	323.130
150-323.140	150-323-0080	Notification of Proposed Suspension or Revocation of Cigarette Distributor or Wholesaler License; Appeal; Final Notification	323.140
50-323.160(1)	150-323-0090	Tax Stamp Units of Sale; Minimum Sales	323.160

Current as of 10/02/2020		Revenue's Oregon Administrative Rules Index	Page 2
150-323.160(2)	150-323-0100	Manner of Affixing Stamps	323.160
150-323.160(3)-(A)	150-323-0110	Definition of "Appropriate Stamp"	323.160
150-323.160(3)-(B)	150-323-0120		323.160
150-323.170	150-323-0130		323.170
150-323.175	150-323-0140		323.175
150-323.180	150-323-0150		323.180
150-323.190	150-323-0160	Restoration of Deferred Payment Plan Privileges for Purchasing Cigarette Tax Stamps	323.190
150-323.211	150-323-0170		323.211
150-323.220-(A)	150-323-0180	Segregation of Cigarette Inventories	323.220
150-323.220-(B)	150-323-0190		323.220
150-323.225	150-323-0200	Permit Required for Transportation of Untaxed Cigarettes Inside Oregon	323.225
150-323.320-(A)	150-323-0210	· · · ·	323.320
150-323.320-(B)	150-323-0220	Refund of Value of Unused or Mutilated, but Identifiable, Stamps	323.320
150-323.320-(C)	150-323-0230	Refund Value of Stamps on Unsalable and Misstamped Cigarette Packages and Cartons	323.320
150-323.325	150-323-0240	Refund of Overpayments	323.325
150-323.340	150-323-0250		323.340
150-323.343	150-323-0260		323.343
150-323.365(1)	150-323-0270		323.365
50-323.390(1)	150-323-0280	Collection of Unsecured, Unpaid Tax After Deficiency or Jeopardy Determination; Collection	323.390
		Charge; Warrants	0_0.000
I50-323.480(1)-(A)	150-323-0290		323.480
150-323.480(1)-(B)	150-323-0300		323.480
150-323.500(9)	150-323-0310		323.500
150-323.505	150-323-0320		323.505
150-323.505(2)	150-323-0330	Determining Wholesale Sales Price	323.505
150-323.510	150-323-0340	Extension of Time for Filing Returns	323.510
150-323.515	150-323-0350	Exemptions Defined	323.515
150-323.520	150-323-0360	When Tobacco Product Distributor's License Required	323.520
50-323.525	150-323-0370		323.525
150-323.530	150-323-0380		323.530
150-323.535	150-323-0390	Suspension or Revocation of Other Tobacco Product Distributors License; Appeal; Final Notification	
50-323.540	150-323-0400	Definitions	323.540
150-323.560	150-323-0410		323.560
150-323.630-(A)	150-323-0420	Civil Penalties for Violation of Other Tobacco Products Tax	323.630
150-323.630-(B)	150-323-0430	Civil Penalties for Failure to Pay Other Tobacco Products Tax	323.630
DIVISION 324		OIL AND GAS TAX	
50-324.050-(A)	150-324-0010		324.050
150-324.050-(B)	150-324-0015		324.050
50-324.050-(C)	150-324-0020	· · ·	324.050
150-324.050-(D)	150-324-0025	Purchaser's Filing Responsibility	324.050, 324.110,
			324.120
150-324.050-(E)	150-324-0030	Producers Filing Responsibility	324.050

Current as of 10/02/2020		Revenue's Oregon Administrative Rules Index	Page 26
150-324.050-(F)	150-324-0035	Credit for or Refund of Ad Valorem Taxes Paid	324.050, 324.090,
			324.110
DIVISION 358		HISTORIC PROPERTY ASSESSMENT	
150-358.505	150-358-0500	Determining Value of Historic Property Qualified for Special Assessment	358.505
DIVISION 403		TELEPHONE EXCISE TAX	
150-403.205	150-403-0010	Telephone Excise Tax — Definitions and Administrative Provisions	403.200, 403.205
DIVISION 418		TAX COMPLIANCE FOR CHILD-CARING AGENCIES	
	150-418-0010	Tax Compliance Certificates (Child-Caring Agencies)	418.255
DIVISION 457		URBAN RENEWAL	
150-457.430	150-457-0400	Certification of Urban Renewal Frozen Value and Apportioning Value to Tax Code Areas	457.430
150-457.440(2)	150-457-0410	Notice to Assessor of Amounts to be Raised for Urban Renewal	457.010, 457.440, 457.455, 457.470
150-457.440(9)	150-457-0420	Urban Renewal Certification, Calculation and Distribution	457.440, 457.445,
			457.470
150-457.440(9)-(A)	150-457-0430	Minimum Public Information on Division of Tax	457.440
150-457.440(9)-(B)	150-457-0440	Calculation of Urban Renewal with City Rate Phase-in	457.440
150-457.450	150-457-0450	Distribution of Remaining Tax Increment Funds	457.450
150-457.450(1)	150-457-0460	Notice of Plan Adoption or Area Change	457.450
DIVISION 465		HAZARDOUS WASTE AND HAZARDOUS MATERIALS	
150-465.101	150-465-0010	Bulk Facility Defined; Cargo Tank Defined; Load Fee	465.101
150-465.101(5)	150-465-0020	Vessels in Interstate or Foreign Commerce	465.101
150-465.101(5)-(B)	150-465-0030	Definition of "Petroleum Product"	465.101
150-465.104(1)-(A)	150-465-0040	Payment of Fee by Seller	465.104
150-465.104(1)-(B)	150-465-0050	Product Exchange Agreements	465.104
150-465.104(1)-(C)	150-465-0060	Multiple Withdrawals in a Single Load; Load, Split Load Defined	465.104
150-465.104(2)	150-465-0070	Importer Defined; Delivery Defined	465.104
150-465.104(3)	150-465-0080	Exemption for Export of Petroleum Products; Claim for Refund	465.104
150-465.104(4)	150-465-0090	Due Dates for Payment of Fees	465.104
DIVISION 468		ENVIRONMENTAL QUALITY	
	150-468-2001	Oil Tank Railroad Car Fee Reporting and Payment Due Date	OR Laws 2019, chapter 581, section 13c
DIVISION 475B		MARIJUANA POINT-OF-SALE TAXATION	
150-475B.710-(A)	150-475-2010	Marijuana Tax: Due Dates	475B.710
150-475B.710-(B)	150-475-2020	Filling Extension for Marijuana Tax Return	475B.710
150-475B.710-(C)	150-475-2030	Marijuana Tax: Registration of Marijuana Retailers	475B.710
150-475B.715	150-475-2040	Liability for Unpaid Marijuana Tax; Warrant for Collection	475B.755, 475B.715
150-475B.720	150-475-2050	Model Recordkeeping and Retention Regulation (Marijuana Tax)	475B.720, 475B.707
150-475B.740	150-475-2060	Refund of Excess Marijuana Tax for Consumers	475B.755
150-475B.755	150-475-2070	100 Percent Penalty for Failure to File Marijuana Tax Returns	475B.755
	150-475-2080	Marijuana Retailer Receipt Requirements	475B.705
	150-475-2090	Medical Marijuana Tax Exemption	475B.707
	150-475-2100	Marijuana Tax: Categorization of Product Types	475B.705
DIVISION 670		INDEPENDENT CONTRACTOR	

150-670.600 **150-670-0010** Independent Contractor