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**TEMPORARY ADMINISTRATIVE ORDER**  
INCLUDING STATEMENT OF NEED & JUSTIFICATION

**REV 20-2020**  
CHAPTER 150  
DEPARTMENT OF REVENUE

**FILED**  
10/13/2020 1:51 PM  
ARCHIVES DIVISION  
SECRETARY OF STATE  
& LEGISLATIVE COUNSEL

FILING CAPTION: Allows for paper returns, statements or documents to be signed through a facsimile method

EFFECTIVE DATE: 10/13/2020 THROUGH 04/10/2021

AGENCY APPROVED DATE: 10/13/2020

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**NEED FOR THE RULE(S):**

This temporary rule amendment to OAR 150-305-0460 is needed to allow paper returns, statements or documents to be signed through a facsimile method.

**JUSTIFICATION OF TEMPORARY FILING:**

(1) As a result of COVID-19, it is more difficult for paper tax returns, statements or documents prepared by practitioners to be hand signed by taxpayers. OAR 150-305-0460 needs to be amended to allow paper returns, statements, or documents to be signed through a facsimile method. This temporary rule is specifically needed because tax returns for personal income and corporation taxpayers filing on extension are due October 15, 2020 and November 15, 2020, respectively.

(2) Corporation and personal income tax filers would be affected.

(3) Unless this rule is temporarily amended, facsimile signatures to sign paper tax returns for the upcoming October 15th and November 15th extension filing deadline will be unauthorized for personal income and corporation taxpayers.

(4) By temporarily amending the rule, personal income tax and corporation taxpayers will be able use facsimile signatures when filing paper returns on October 15th and November 15th.

**DOCUMENTS RELIED UPON, AND WHERE THEY ARE AVAILABLE:**

None

AMEND: 150-305-0460

RULE SUMMARY: The purpose of this rule is to allow paper returns, statements or documents to be signed through a

facsimile method.

CHANGES TO RULE:

150-305-0460

Verification of Returns, Statements, or Documents Filed Under Tax Law ¶¶

(1) The declaration under ORS 305.810 that a return, statement, other document or report is made under penalties for false swearing and is true, complete, and correct must be verified by the taxpayer, an authorized agent, or declarant, and in the case of a joint personal income tax return, by each taxpayer or authorized agent for such taxpayer.¶¶

(2) Returns, statements, other documents and reports are verified by:¶¶

(a) Hand signing the return, statement, other document or report.¶¶

(b) An electronic signature (as defined in ORS chapter 84) associated with an electronically filed return, statement, other document or report, by the taxpayer, tax preparer, authorized representative of the taxpayer, or declarant.¶¶

(c) Any verification method allowed by the IRS when electronically filing the federal return with the Oregon return, such as a federal personal identification number.¶¶

(d) A hand signed statement, such as Oregon Form EF, submitted to the department if requested.¶¶

(e) A hand signed and scanned Corporation E-file Signature Form included with the electronically filed corporate income and excise tax return for tax year 2011 and earlier, without the use of a federal signature method or when the Oregon filer is different than the federal filer.¶¶

(f) Transmitting a payroll tax return using the state's online payroll reporting method. The return is considered signed when the return is transmitted to the state by a person certified by the employer and the Oregon Employment Department as allowed to file the return using the state's reporting system.¶¶

(g) A facsimile signature by the taxpayer, tax preparer, authorized representative of the taxpayer or declarant. A facsimile signature is a signature visibly affixed to a paper return using electronic or mechanical equipment or an electronic or mechanical device.

Statutory/Other Authority: ORS 305.100, 305.810

Statutes/Other Implemented: ORS 305.810