

2018 Oregon New Law Update



1

For tax professionals

Table of Contents:

- 2018 – What's new for Oregon
- Tied to Federal Law Changes?
- Statewide Transit Tax
- New! Oregon Form OR-W-4
- New – Oregon Online Withholding Calculator
- Form Changes
- Revenue Administrative Rules
- Market Based Sourcing
- Looking ahead to 2019 tax law changes
- Upcoming Legislation
- 2018 Oregon Corporation Changes

2018 – What's New for Oregon

3

- Special medical subtraction – Increased to age 65
- Pass-Through Entity Reduced Tax Rate – Extended to Sole Proprietorships
- New Credit – Bovine Manure Credit
- New Tax Credit Auction – Oregon Opportunity Grant Fund
- Rural Medical Provider Credit – Limited to \$300,000 AGI



2018 – What's New for Oregon

- ▶ Working Family Household and Dependent Care Credit
 - ▶ Attend school and not married, now qualify
 - ▶ Must have income that is taxed by Oregon
 - ▶ Can't pay with pre-tax dollars
 - ▶ No interest paid on the refund
- ▶ Expired Credits (Residential Energy, Biomass, Energy Conservation, and Renewable Energy (Auction))
- ▶ New tax – Statewide Transit Tax
- ▶ Market-Based Sourcing

Updated figures: Federal tax subtraction - \$6,650 (\$3,325 for MFS); Exemption Credit \$201, and Oregon 529 \$4,750 MFJ (\$2,375 all other filing status)

Is Oregon Tied to Federal Law Changes?

Oregon is connected to federal tax law (for the most part)!

This includes all provisions of the federal “Tax Cuts and Jobs Act of 2017,” Public Law 115-97, unless the Oregon legislature specifically disconnects from them.

Disconnected:

Qualified Business Income Deduction (IRC 199A)

Oregon 529 savings plan funds used for K-12 tuition

Corporations - Repatriation



Statewide Transit Tax

1/10 of one percent (.001)

- Withholding tax on employee wages
- Employer must withhold from employee wages at the time of payment (similar to income tax withholding)



Statewide Transit Tax

2018 Form OR-STT-1

Page 1 of 1, 150-206-003 (Rev. 09-18) Oregon Department of Revenue



19111801010000

Oregon Quarterly Statewide Transit Tax Withholding Return

Submit original form—do not submit photocopy

| |
|------------------|
| Office use only |
| Date received |
| Payment received |

Check the box for the quarter in which the statewide transit tax was withheld:

Quarter 1: January 2, 2018–March 31, 2018. Return and payment are due by April 30, 2018.

Quarter 2: April 1, 2018–June 30, 2018. Return and payment are due by July 31, 2018.

Quarter 3: July 1, 2018–September 30, 2018. Return and payment are due by October 31, 2018.

Quarter 4: October 1, 2018–December 31, 2018. Return and payment are due by January 31, 2019.

| | |
|---|--------------------------------------|
| Federal employer identification number (FEIN) | Business identification number (BIN) |
| <input type="text"/> | <input type="text"/> |

Check if this is an amended return.

Check if address or name have changed.

Form OR-STT-2

Page 1 of 1, 150-206-006 (Rev. 09-18) Oregon Department of Revenue



19120001010000

Statewide Transit Tax Employee Detail Report

Submit original form—do not submit photocopy

| |
|-----------------|
| Office use only |
| Date received |

| | | |
|----------------------|--------------------------------------|---|
| Business name | Business identification number (BIN) | Federal employer identification number (FEIN) |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

Total subject wages

Must equal total in "Subject wages" box of quarterly or annual STT form.

| | |
|----------------------|----------------------|
| Quarter | Year |
| <input type="text"/> | <input type="text"/> |

Enclose with Form OR-STT-1, *Oregon Quarterly Statewide Transit Tax Return*, or Form OR-STT-A, *Oregon Annual Statewide Transit Tax Withholding Return*.

| | Social Security number (SSN) | First initial | Employee last name | Total subject wages | Statewide transit tax withheld |
|---|------------------------------|----------------------|----------------------|----------------------|--------------------------------|
| 1 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 2 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 3 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 4 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Statewide Transit Tax

2018 Form OR-STI

Page 1 of 1, 150-101-071 (Rev. 12-18) Oregon Department of Revenue



Office use only

Oregon Statewide Transit Individual Tax Return

Submit original form—do not submit photocopy.

Amended return Extension filed

| | | | | |
|-------------------------|-------|-----------|---------|------------------------------|
| First name and initial | | Last name | | Social Security number (SSN) |
| | | | | - - |
| Current mailing address | | | | Date of birth |
| | | | | / / |
| City | State | ZIP code | Country | Phone |
| | | | | () - |

Caution: This form applies to a limited number of employees. See the instructions.

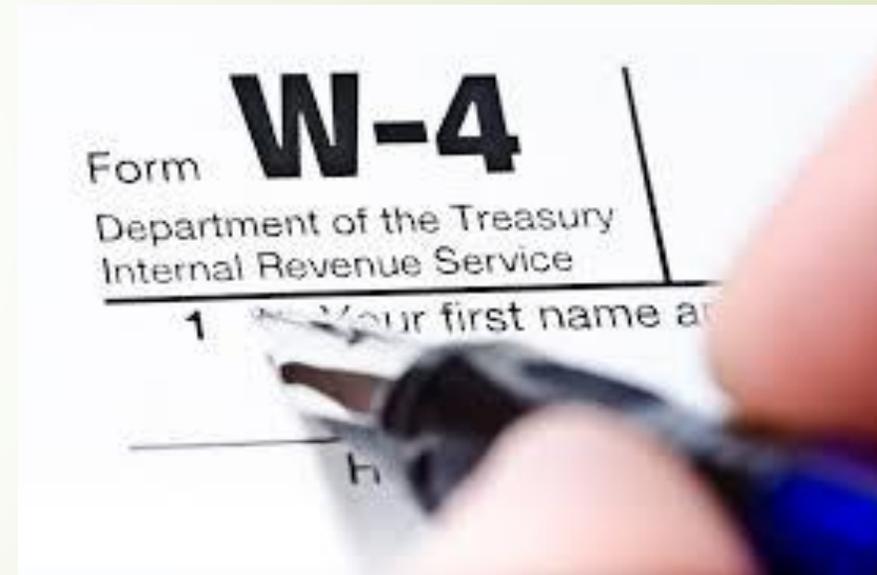
| | | |
|---|----|-----|
| 1. Taxable wages (see instructions)..... | 1. | .00 |
| 2. Tax. Line 1 multiplied by 0.001. Round to the nearest dollar..... | 2. | .00 |
| 3. Tax withheld from Form(s) W-2 box 14 (see instructions). Include a copy of each Form W-2..... | 3. | .00 |
| 4. Enter payments you made prior to the filing of this return (see instructions)..... | 4. | .00 |
| 5. Total payments and tax withheld. Add lines 3 and 4 | 5. | .00 |
| 6. Penalty and interest for filing or paying late (see instructions)..... | 6. | .00 |
| 7. Tax plus penalty and interest. Add lines 2 and 6..... | 7. | .00 |
| 8. Tax to pay. If line 5 is less than line 7, you have tax to pay. Line 7 minus line 5..... | 8. | .00 |
| 9. Refund. If line 5 is more than line 7, you overpaid. Line 5 minus line 7 | 9. | .00 |

Refund - Nonresident employee working in Oregon

Tax-to-Pay - Residents working outside of Oregon

Federal Form W-4

- 2018/2019
 - Federal tax reform
 - Reduced tax rates
 - Repeal of personal exemptions
 - Increased standard deduction
 - Affect on Withholding
 - Most individuals will pay less federal tax
 - Withholding tables adjusted early in the year
 - Federal Form W4
 - Revised to consider new tax rates, deductions, credits
 - Created more 'allowances'



New – Oregon Form OR-W-4

- 2018
 - Potential for being under-withheld for Oregon
 - If changed allowances for Federal, but didn't do separate Oregon form
 - Eliminated deductions
 - Higher standard deductions replace itemized deductions
 - May not realize until complete tax return in 2019
- 2019
 - New Oregon Form OR-W-4
 - Online withholding calculator

New – Oregon Form OR-W-4

11

Form OR-W-4 2019

Separate here and give Form OR-W-4 to your employer. Keep the worksheets for your records.

Oregon Employee's Withholding Allowance Certificate

First name and initial _____ Last name _____ Social Security number (SSN) _____ State _____ ZIP code _____

Address _____ City _____

Note: Whether you're entitled to claim a certain number of allowances or an exemption from withholding, is subject to review by the Oregon Department of Revenue. Your employer may be required to send a copy of this form to the department.

1. **Select one:** Single Married Married, but withholding at the higher single rate.
Note: If married, but legally separated, or if your spouse is a nonresident alien, check the "Single" box.

2. **Allowances.** Total number of allowances you're claiming on line A4, B15, or C5). If you meet a qualification to skip the worksheets and you aren't exempt, enter -0-.....2. _____

3. **Additional amount, if any, you want withheld from each paycheck.....** 3. _____

4. **Exemption from withholding.** I certify that my wages are exempt from withholding and I meet the conditions for exemption as stated on page 2 of the instructions. Complete **both** lines below:
 Enter the corresponding exemption code. (See instructions)..... 4a. _____
 Write "Exempt" 4b. _____

Sign here. Under penalty of false swearing, I declare that the information provided is true, correct, and complete.
 Employee's signature (This form isn't valid unless signed.) _____ Date _____

Employer. Complete the following:
 Employer's name _____ Federal employer identification number (FEIN) _____ State _____ ZIP code _____
 Employer's address _____ City _____

—Provide this form to your employer—

Personal allowances worksheet

A1. Enter "1" for yourself, if no one else can claim you as a dependent. Otherwise, enter -0-..... A1. _____

A2. Enter "1" for your spouse, if your spouse **doesn't work**. Otherwise, enter -0-..... A2. _____

A3. Enter the number of **dependents** (excluding your spouse or yourself) you will claim on your Oregon tax return..... A3. _____

A4. Add lines A1 through A3. Enter the result here and follow the instructions below..... A4. _____

Complete all worksheets that apply.

- **Deductions, adjustments, credits, and nonwage income worksheet**—Use this worksheet if you plan to do any of the following on your 2019 Oregon return:
 - o Itemize your deductions or claim additional standard deductions.
 - o Claim federal adjustments to income; or Oregon additions, subtractions, or credits (other than personal exemption credits).
 - o Report nonwage income.
- **Two-earners / multiple jobs worksheet**—Use this worksheet if you (including your spouse) have more than one job and the combined earnings from all jobs exceed \$20,000.

If neither of the above situations apply, stop here and enter the number from line A4 on Form OR-W-4, line 2.

Two-earners / multiple jobs worksheet

If you (including your spouse) have more than two jobs, consider using the **Oregon Online Withholding Calculator** at www.oregon.gov/dor for a more accurate calculation of allowances.

If you choose to use this worksheet to estimate the number of allowances to claim on your highest paying job, only complete this worksheet if you (including your spouse) have more than one job and the combined earnings from all jobs exceed \$20,000.

All lower paying jobs should withhold at zero allowances (Form OR-W-4, line 2).

Deductions, adjustments, credits, and nonwage income worksheet

- STOP** Use this worksheet if you plan to do any of the following on your 2019 Oregon return:
- Itemize your deductions or claim additional standard deductions.
 - Claim federal adjustments to income; or Oregon additions, subtractions, or credits (other than personal exemption credits).
 - Report nonwage income.

Having your prior year's Oregon tax return will help make your results more accurate when completing this worksheet.
Don't list numbers as negative unless instructed. For example, write a \$1,000 Oregon subtraction as "\$1,000", not "\$(-1,000)".

New Oregon Withholding Calculator

Welcome to Revenue Online



Log In

Username / Email

Password

Log in

[Forgot password?](#)

[Forgot username?](#)

Quick Links

[Make a payment](#)

[Where's my refund?](#)

[Look up request code](#)

[Take identity verification quiz](#)

[File W-2s and 1099s using iWire](#)

[Upload an iWire test file](#)

Individuals

[File individual returns](#)

[Submit Oregon affidavit](#)

[Submit deferral recertification](#)

[Calculate deferral payoff](#)

[Calculate WFHDC percentage](#)

[Calculate Withholding](#)

Withholding Calculator

[Home](#) > [Withholding Calculator](#)

1. **Taxpayer Information**

2. Earned Income

3. Nonwage Income

4. Other Income and Adjustments

5. Deductions

6. Ore

Taxpayer Information

General Information

What filing status will you use on your 2019 Oregon Income Tax Return? Required

Required

Can someone claim you as a dependent on his or her tax return? Required

Required

How many dependents will you claim on your Oregon Income Tax Return? 0

0

How many of the above dependent(s) are over age 17 at the end of 2019 and are a U.S. citizen, U.S. national, or U.S. resident alien? 0

0

Check if:

You will be age 65 or older on December 31, 2019

You are blind

You are severely disabled

Cancel

< Previous

Next >

Form Changes – Personal Income Tax

- ▶ Two new checkboxes added to front page of Form 40 suites
 - ▶ Federal Form 8886 (Reportable Transaction Disclosure Statement)
 - ▶ Federal disaster relief
- ▶ Form 40N and 40P line reference changes
- ▶ New – Oregon Schedule A (still follows federal law)





Office use only

Oregon Itemized Deductions

Submit original form—do not submit photocopy.

First name and initial, Last name, Social Security number (SSN), Spouse's first name and initial, Spouse's last name, Spouse's SSN

Read instructions carefully before completing this schedule.

Medical and dental expenses

Caution! Don't include expenses reimbursed or paid by others.

1. Medical and dental expenses, (see instructions) 1. 0.00
2. Federal adjusted gross income (AGI). Enter the amount from Form OR-40, line 7 or Form OR-40-N or OR-40-P, line 29F 2. 0.00
3. AGI threshold. Multiply line 2 by 7.5% (0.075) 3. 0.00
4. Medical and dental expense deduction. Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- 4. 0.00

Taxes you paid

5. State and local income taxes. Don't include Oregon income tax! 5. 0.00
6. Real estate taxes, (see instructions) 6. 0.00
7. Personal property taxes 7. 0.00
8. Reserved 8.
9. Total income and property taxes. Add lines 5 through 8. Don't enter more than \$10,000 (\$5,000 if married filing separately) 9. 0.00
10. Other taxes. List type and amount: 10. 0.00
11. Taxes paid deduction. Add lines 9 and 10 11. 0.00

Interest you paid

12. Mortgage interest and points reported to you on federal Form 1098 12. 0.00
13. Mortgage interest not reported to you on federal Form 1098 13. 0.00
14. Points not reported to you on federal Form 1098 14. 0.00
15. Reserved 15.
16. Investment interest, (see instructions) 16. 0.00
17. Interest paid deduction. Add lines 12 through 16 17. 0.00

Gifts to charity

18. Gifts by cash or check, (see instructions) 18. 0.00
19. Gifts other than by cash or check, (see instructions) 19. 0.00
20. Carryover from prior year 20. 0.00
21. Total gifts to charity. Add lines 18 through 20 21. 0.00

Other miscellaneous deductions

22. List type and amount. Important! Don't include employee business expenses, tax preparation fees, or other deductions subject to the 2 percent of AGI limitation, (see instructions). 22. 0.00

Oregon itemized deductions

23. Add lines 4, 11, 17, 21, and 22. 23. 0.00

Enter the amount from line 23 on Form OR-40, line 16 or Form OR-40-N or OR-40-P, line 37.

- You must include this schedule with your Oregon income tax return -

14

Must attach to your Oregon return if itemizing!

Oregon Schedule

Form Changes DOR is Going Green

TY 2018 - the department will no longer be printing Publication OR-17!



Revenue Administrative Rules

- Interest rate increase from 5% to 6% for balances or refunds on or after 1/1/19 (150-305-0140, 150-305-0142)
- Statewide Transit Tax – employer required report Box 14 W-2 (150-316-0359)
- New - Heavy Equipment Rental Tax
- Last Known Address (150-305-0210)
- Moving Expenses for Part-Year and Nonresidents (150-316-0181)
- Net Operating Loss (150-316-0035, 150-314-0250, 150-316-0005)



Market-Based Sourcing

Impact of market-based sourcing of business income:

- ❖ Affects Oregon nonresidents with trade or business conducted partially or wholly within Oregon
- ❖ Transactions other than sales of tangible personal property (TPP) will be sourced to taxpayer's market
- ❖ Market is in Oregon if:
 - Services
 - Intangibles – to the extent used in Oregon
 - Real property – sale, rental, lease, or license – to extent located within Oregon
 - TPP – rental, lease, or license – to extent the TPP is located in Oregon

2019 Tax Law Changes

- First-Time Homebuyer Subtraction
 - Subtract up to \$5,000 (\$10,000 MFJ) in contributions each year, with a phase-down based on AGI
 - Subtraction allowed each year for up to 10 years, up to \$50,000 total principal and interest
 - Funds in the account must be used to buy a home within 10 years of opening the account
 - Department is developing FAQs for this subtraction, to be published soon.
- Residency Determination – tax years on or after 1/1/19
 - Don't consider charitable giving when making residency determination
- Conflicting Claims



Upcoming Legislation

- **Session starts early this year! Begins January 22nd!**
- DOR Legislative Concept LC 570 – Centralized Partnership Audit Regime (CPAR).
- Earned Income Tax Credit
- New Tax Credit Auction for Housing
- Tax Credit Uniformity
- Refunds to Retirement Accounts



Legislation

2018 Oregon Corporation Tax

- ▶ Oregon adopted market-based sourcing for sales of services and intangibles effective 1/1/2018.
- ▶ Oregon adopted changes to how the Oregon sales factor is calculated effective 1/1/2018.
- ▶ Oregon connected to most of the 2017 federal tax reform.
 - ▶ Repatriation (IRC 965 transition tax)
- ▶ Territorial tax, Global Intangible Low Taxed Income (GILTI), and Foreign Derived Intangible Income (FDII)

Revenue Online

Landing screen for tax professionals:

Revenue Online

Home

Logon Settings Alerts I Want To

test@test.com
Matt
Last logged on 01-Dec-2017

There is 1 unread letter

Make a payment
Send a message
Manage payments and returns
Access another account

Individuals and Businesses Accounts Submissions Correspondence

Individuals and Businesses

| | | |
|--|---|--|
| <p>***-**-1111 \$0.00</p> <p>CUSTOMER O. TESTING 22 SW 3RD AVE PORTLAND OR 97204-2713</p> <p>Needs attention</p> | <p>**-***2222 \$0.00</p> <p>LARGE BUSINESS 123 S MAIN ST SLC UT 84111-1917</p> <p>Needs attention</p> | <p>***-**-3333 \$0.00</p> <p>MATT PRO 44 SW 3RD AVE PORTLAND OR 97204-2722</p> |
|--|---|--|

Payment links

Client information (displays up to six)

Refund Applications

- ▶ **150-316-0480** – Estimated Tax: Application of a prior year overpayment (refund)
 - ▶ All or a portion of the refund
 - ▶ Applied to a tax year where the taxpayer can still make estimated tax payments
 - ▶ Election is irrevocable

Example: Ray filed his 2016 return on May 12, 2018. Ray claimed a \$2,500 refund on his 2016 return and elected to apply \$2,000 of the refund as an estimated tax payment. Ray's estimated tax account for 2017 closed on April 17, 2018, the due date of his 2017 tax return. Ray's estimated tax payment of \$2,000 must be applied to his 2018 estimated tax account.

Practitioner connection

Liaison Meetings

- LTP/LTC/OSCPA – 4th Friday of May, July, and October and the 1st Friday in December at the Revenue building in Salem
- Oregon State Bar (OSB)/OSCPA – meets three times yearly (contact the Tax Section for more information)

Practitioner help prac.revenue@oregon.gov and (503) 947-3541

ReveNews – A listserv for tax professionals to receive valuable information from DOR.

<http://listsmart.osl.state.or.us/mailman/listinfo/revenews>

Payrolltax-News – A listserv for employers to receive payroll tax information from DOR.

listsmart.osl.state.or.us/mailman/listinfo/payrolltax-news

Tax program help emails

Amusement device tax

SPA.help@oregon.gov

Bicycle excise tax SPA.help@oregon.gov

Corporation excise and income tax

corp.help.dor@oregon.gov

Corporation minimum tax

minimumtax.help@oregon.gov

Estate tax estate.help.dor@oregon.gov

Hazardous substance fee

SPA.help@oregon.gov

Inheritance and fiduciary tax

estate.help.dor@oregon.gov

Lodging tax SPA.help@oregon.gov

Marijuana tax

marijuanatax.dor@oregon.gov

Nexus and voluntary disclosure

nexus.help.dor@oregon.gov

Payroll withholding and transit tax

payroll.help.dor@oregon.gov

Petroleum load fee

SPA.help@oregon.gov

Property Tax

ptdweb.feedback@oregon.gov

Senior/Disabled deferral

deferral.unit@oregon.gov

Timber tax

timber.tax.help@oregon.gov

Transit self-employment tax

TSE.help.dor@oregon.gov

Trust tax estate.help.dor@oregon.gov

Vehicle taxes SPA.help@oregon.gov

W-2 electronic filing (iWire)

iWire.dor@oregon.gov



Marijuana Taxes: The Revenue View

Kelvin Adkins-Heljeson
Operations and Policy Analyst



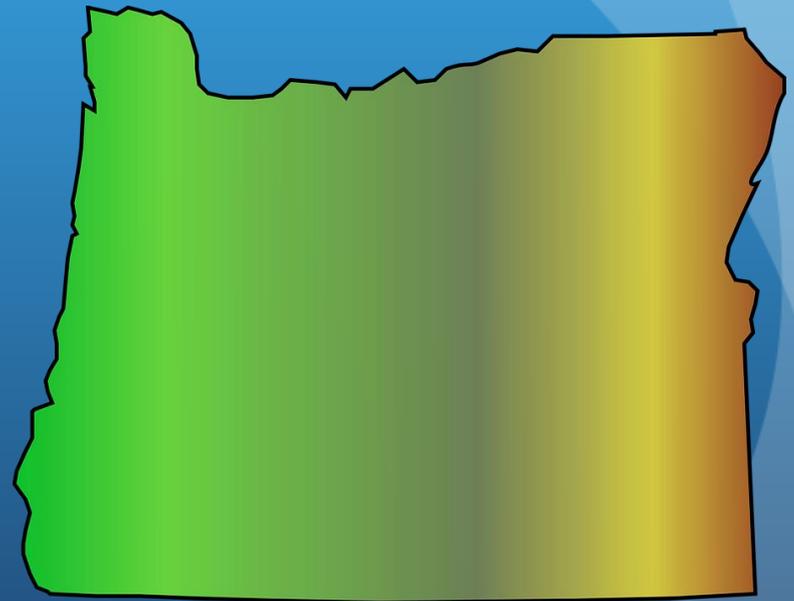
Goals

- Provide a bit of historical context around recreational marijuana in the state of Oregon.
- Legislative updates (briefly).
- Discuss registration and local tax administration.
- Discuss returns, payments, deadlines.
- Discuss distributions (briefly).

Context

Oregon and marijuana

- Well-developed marijuana industry.
- Long-established medical marijuana industry... but recreational is a bit different.
- “Green belt”: lots of existing production.



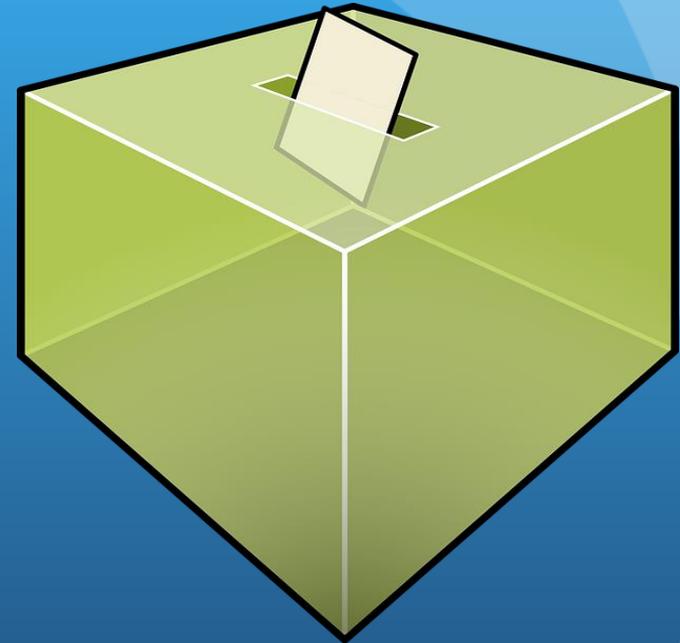
Measure 91 (2014)

Oregon Liquor Control Commission (OLCC) as lead regulator.

- Licensure.
- Regulation/enforcement.
- Taxation.
- Revenue distributions.

Production taxes

- \$35/oz on flowers.
- \$10/oz on leaves.
- \$5 per immature plant.



2015 Legislative Session



- Repealed production taxes.
- Replaced with a “direct tax on the consumer” at the “point-of-sale.”
- Established “Early Start” program (starting January 4, 2016).
- Transferred tax administration from OLCC to Department of Revenue.
- Local option tax - ORS 475B.345

Marijuana Taxation

| | Early Start | Retail Tax |
|---|---|---|
| Start Date | January 4, 2016 | October 1, 2016 |
| Tax Rate | 25 percent | 17 percent |
| Amount Businesses can Retain for Administration | 2 percent | 2 percent |
| Eligible Products | Seeds, dried leaves, flowers, non-flowering plants, edibles, receptacles of concentrates, certain topical | Leaves, flowers, immature plants, cannabinoid edibles, cannabinoid concentrates, cannabinoid extracts, cannabinoid products for skin/hair, other cannabinoid products |

Marijuana Taxation (continued)

| | Early Start | Retail Tax |
|----------------------|--|---|
| Filing Frequency | Quarterly | Quarterly |
| Payment Frequency | Monthly | Monthly |
| Filing Method | Paper only | Revenue Online [GenTax system] only, with some exceptions |
| Who can participate? | Participating medical marijuana dispensaries | Retailers licensed by OLCC |
| Lead regulator | Oregon Health Authority | Oregon Liquor Control Commission |
| End Date | December 31, 2016 | Unknown |

2016 Legislative Session



- “Co-location”: licensed retailers can now sell medical marijuana tax free to OMMP cardholders
- DOR can administer IGAs with localities under ORS 305.620.

2017 Legislative Session



- DOR is allowed to enter into an agreement with Oregon tribes to allow for a rebate of marijuana tax for tribal produced or processed marijuana.
- Distribution statute re-codified to present method.

2018 Legislative Session



- SB 1555: Amends 20% Mental Health Services distribution prior to July 1, 2019—likely to see additional legislative activity in 2019 session.
- SB 1544: Local governments allowed to disclose payment distribution amounts received under IGA agreement with DOR. ORS 305.620(1)(b).

2018 Legislative Session Cont...



- SB 1544: Creation of Illegal Marijuana Market Enforcement Grant Program, modifications to Pre-distribution payments.
- Illegal Marijuana Market Enforcement Grant Program: Administered by Oregon Criminal Justice Commission.

Realities of Marijuana Taxation

- Cash-intensive: we see a cash fraction of 50-60 percent.
 - All cash payments must be made in Salem.
- Businesses often unfamiliar with basics of taxation/compliance.
- Oregon's non-marijuana tax laws are geared toward personal income taxes.



Starting a Marijuana Retail Business

- Oregon Liquor Control Commission approves retail licenses for new Marijuana Businesses.
- As of June 2018, there were so many applicants that there was a nine month backlog.
- OLCC publishes a list of cities and counties that opt out of licenses as well as a list of all approved recreational marijuana licenses.



OREGON LIQUOR CONTROL COMMISSION

Marijuana Retailer Application

Registering with the DOR

- Form OR-MTR
- OLCC licensed marijuana retailers must complete a form OR-MTR for each approved location.
- Requires business information as well as owner/officer information.

Clear form

Form Oregon Marijuana Tax Registration

OR-MTR

Please print. See instructions. A separate registration is required for each location selling recreational marijuana products.

 18270002010000

| | | | | | | | |
|---|--|---|--|---|--|------------------|--|
| Recreational sales start date | | Federal employer identification number (FEIN) | | Business identification number (BIN) | | Date received | |
| Check one retailer type <input type="checkbox"/> Medical marijuana dispensary; or <input type="checkbox"/> Licensed marijuana retailer. | | Retailer license number | | Check if change in owner/officer. <input type="checkbox"/> Check if change in address. | | Revenue use only | |
| Business name (including DBA) | | Mailing address | | Type of ownership (check only one): <input type="checkbox"/> Corporation. <input type="checkbox"/> Sub-chapter S corporation. <input type="checkbox"/> Sole proprietorship (individual). <input type="checkbox"/> LLP (limited liability partnership). <input type="checkbox"/> Partnership—general. <input type="checkbox"/> Partnership—limited. LLC (limited liability company) recognized by the IRS as a— <input type="checkbox"/> Corporation; or <input type="checkbox"/> Individual (sole proprietorship); or <input type="checkbox"/> Partnership. <input type="checkbox"/> Non-profit 501(c)(3) (attach federal exemption). <input type="checkbox"/> Other nonprofit. | | | |
| City | | State | | ZIP code | | | |
| Physical address (required) | | City | | State | | ZIP code | |
| Country | | Business phone | | Do you have employees? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| Organization information | | Mailing address | | City | | State | |
| Name of parent company | | City | | State | | ZIP code | |
| Name | | Address | | City | | State | |
| Social Security number (SSN) | | City | | State | | ZIP code | |
| Name | | Address | | City | | State | |
| SSN | | City | | State | | ZIP code | |
| Name | | Address | | City | | State | |
| SSN | | City | | State | | ZIP code | |
| Name | | Address | | City | | State | |
| Title | | City | | State | | ZIP code | |
| Daytime phone | | Fax number | | Web address | | | |
| Email | | | | | | | |
| Submitted by | | Signature | | Date | | Phone | |
| Print name signed above | | Date | | Phone | | | |

Mail your completed form to: Oregon Department of Revenue, PO Box 14630, Salem OR 97309-5050
Or email to: marijuanatax.dor@oregon.gov
Or fax to: 503-945-8772

150-610-002 (Rev. 06-18)

Page 1

Forget an Owner? Make a Change?

| | |
|--|--|
| Clear This Page | |
| Oregon Combined Payroll Tax Business Change in Status Form | |
| To update business status and employment information Attach additional sheets if needed. | |
| Business name | BN (Oregon business identification number) |
| Other names (ABN/DBA) | FEIN (Federal employer identification number) |
| Owner/Officer updates: To update owner/officer information, attach a complete list of current owners/officers including position, social security number (SSN), home address, and phone. | |
| General updates (check all that apply) | |
| <input type="checkbox"/> Update/Change FEIN to: | <input type="checkbox"/> Update/Change business name to: |
| <input type="checkbox"/> Now doing business in TriMet/Lane Transit District as of: | |
| Closing account (check all that apply) | |
| <input type="checkbox"/> Closed pension/annuity account as of: | |
| <input type="checkbox"/> No longer doing business in TriMet/Lane Transit District as of: | |
| <input type="checkbox"/> All or | |
| <input type="checkbox"/> Part of the business was: <input type="checkbox"/> Closed <input type="checkbox"/> No longer doing business in Oregon <input type="checkbox"/> Sold <input type="checkbox"/> Leased <input type="checkbox"/> Transferred | |
| Was business operating at the time it was sold, leased or transferred? <input type="checkbox"/> Yes <input type="checkbox"/> No Effective date: | |
| How many employees were transferred? | Date of final payroll: |
| Describe what was transferred | |
| New business name | |
| New owner's name | New owner's phone |
| New owner's address | City State ZIP code |
| Where are the records of the terminated business? (Include contact name, phone, address, city, state, ZIP code) | |
| Changing entity (check all that apply) | |
| Effective date: Note: A new Combined Employer's Registration form, 150-211-055, is required when there is an entity change. | |
| Change from: | <input type="checkbox"/> Corporation—"C" <input type="checkbox"/> Corporation—Subchapter "S" <input type="checkbox"/> LLP (Limited Liability Partnership) |
| | <input type="checkbox"/> Individual (Sole Proprietor) <input type="checkbox"/> LLC (Limited Liability Company) Recognized by IRS as: |
| | <input type="checkbox"/> Partnership—General <input type="checkbox"/> Partnership—Limited <input type="checkbox"/> Corporation <input type="checkbox"/> Sole Proprietor/Single Member <input type="checkbox"/> Partnership |
| Change to: | <input type="checkbox"/> Corporation—"C" <input type="checkbox"/> Corporation—Subchapter "S" <input type="checkbox"/> LLP (Limited Liability Partnership) |
| | <input type="checkbox"/> Individual (Sole Proprietor) <input type="checkbox"/> LLC (Limited Liability Company) Recognized by IRS as: |
| | <input type="checkbox"/> Partnership—General <input type="checkbox"/> Partnership—Limited <input type="checkbox"/> Corporation <input type="checkbox"/> Sole Proprietor/Single Member <input type="checkbox"/> Partnership |
| Employment status updates (check all that apply) | |
| <input type="checkbox"/> Still in business, but have no paid employees (corporate officers are still subject to payroll taxes). Effective date: | |
| <input type="checkbox"/> Only have workers' compensation insurance <input type="checkbox"/> Only LLC members or officers <input type="checkbox"/> Only using independent contractors to cover owners, officers or members. <input type="checkbox"/> Courtesy withholding | |
| <input type="checkbox"/> Employing Oregon residents in another state. State: _____ <input type="checkbox"/> Now working in Oregon. Effective date: _____ | |
| Using leased employees | |
| Name of leasing company | Worker leasing company license number Date employees leased |
| Address | City State ZIP code |
| Leasing company contact name | Phone |
| Number of leased employees: | Number of non-leased employees: Leasing corporate officers/owners? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Submitted by | |
| Print name | Title |
| Signature | Date Phone |
| Fax to: 503-947-1700 or mail to: Employment Department, 875 Union St NE Rm 107, Salem OR 97311-0030 | |
| <small>150-211-156 (Rev. 12-16)</small> | |

Other tax programs

- Marijuana businesses will be subject to other Oregon taxes.
- Payroll, Income, Statewide Transit, TriMet/Lane, Corp, etc.
- Income Tax?
- Recent US Tax Court Case 151 T.C. No. 11 limits use of business deductions to costs of goods sold. In that opinion the taxpayer was considered only a reseller and was required to adjust for COGS according to 1.471-3(b), Income Tax Regs.



Local Marijuana Taxes

Local Marijuana Taxes

- Existing local ordinances preempted by measure 91.
- Now process controlled by ORS 475B.454 through ORS 475B.496.
- Local Taxes authorized by ORS 475B.491.
- Up to 3%.
- Medical Sales exempt.

475B.491 Local tax or fee; referral to electors for approval. (1)(a) Except as expressly authorized by this section, the authority to impose a tax or fee on the production, processing or sale of marijuana items in this state is vested solely in the Legislative Assembly.

(b) Except as expressly authorized by this section, a county, city or other municipal corporation or district may not adopt or enact ordinances imposing a tax or fee on the production, processing or sale of marijuana items in this state.

(2) Subject to subsection (4) of this section, the governing body of a city or county may adopt an ordinance to be referred to the electors of the city or county as described in subsection (3) of this section that imposes a tax or a fee on the sale of marijuana items that are sold in the area subject to the jurisdiction of the city or the unincorporated area subject to the jurisdiction of a county by a marijuana retailer that holds a license issued under ORS 475B.105.

(3) If the governing body of a city or county adopts an ordinance under this section, the governing body shall refer the measure of the ordinance to the electors of the city or county for approval at the next statewide general election.

(4) An ordinance adopted under this section may not impose a tax or fee:

(a) In excess of three percent; or

(b) On a registry identification cardholder or on a designated primary caregiver who is purchasing a marijuana item for a registry identification cardholder. [Formerly 475B.345]

Local Administration: The Basics

- Oregon law allows municipalities to enter into agreements with DOR to administer local taxes.
- Economies of scale, complexities of cash handling.
- To date, 73 municipalities (4 counties), are working with DOR. List available on our website.

SECTION 32. ORS 305.620 is amended to read:

305.620. (1) Any state agency or department may enter into agreements with any political subdivision of this state for the collection, enforcement, administration and distribution of local taxes of the political subdivision imposed upon or measured by gross or net income, wages or net earnings from self-employment, [or] local general sales and use taxes **or taxes imposed under ORS 475B.345.**

(2) The department or agency shall prescribe the rules by which the agreements entered into under subsection (1) of this section are administered.

(3) The department or agency shall prescribe the rules by which the taxes described by subsection (1) of this section are administered, collected, enforced and distributed.

(4) A political subdivision may appear as an intervenor at any conference held by the Department of Revenue or conference, hearing or proceeding held by another department or agency in connection with a local tax administered by the department or agency. The political subdivision may be represented by its own counsel. The department or agency shall adopt rules governing the procedures to be followed by the political subdivision in making an appearance.

(5) Costs incurred by the department or agency in the administration, enforcement, collection and distribution of taxes under the agreements entered into under subsection (1) of this section shall be first deducted from the taxes collected before distribution is made to the political subdivision which is a party to the agreement.

Marijuana Tax Return/Administration

Administration: Payments

- Payments are required in the form of monthly deposits.
- Retailers are allowed to retain 2% of state tax collected as an administrative fee.
- Localities generally do not provide an administrative fee discount (some do).
- DOR accepts cash, check, money order.

Reset Form Print Form



**Oregon Marijuana Tax
Monthly Payment Voucher
Tax year 2018**

See instructions on next page.

| | | | | |
|----------------|----------|----------------|------------------------------|------|
| Month of sales | Due date | Account number | Social Security number (SSN) | FEIN |
|----------------|----------|----------------|------------------------------|------|

| | | |
|-----------------------|----------------|---|
| Business name | | <input type="checkbox"/> Check box if same as physical address. |
| Physical site address | | Mailing address |
| City | State ZIP code | City State ZIP code |

1. **Total retail sales** for all recreational marijuana products 1

State tax

| | | |
|--|---|--|
| 2. State tax rate | 2 | <input checked="" type="checkbox"/> 0.17 |
| 3. State tax collected (multiply line 1 by line 2) | 3 | |
| 4. Administrative fee rate | 4 | <input checked="" type="checkbox"/> 0.02 |
| 5. Administrative fee (multiply line 3 by line 4). This will reduce your tax | 5 | |
| 6. State tax due (subtract line 5 from line 3) | 6 | |

Local tax (See Table A in the attached instructions for additional information. If your municipality isn't in that table, leave these fields blank.)

| | | |
|---|----|-------------------------------------|
| 7. Local tax rate | 7 | <input checked="" type="checkbox"/> |
| 8. Local tax collected (multiply line 1 by line 7) | 8 | |
| 9. Administrative fee rate | 9 | <input checked="" type="checkbox"/> |
| 10. Administrative fee (multiply line 8 by line 9). This will reduce your tax | 10 | |
| 11. Local tax due (subtract line 10 from line 8) | 11 | |

12. **Total payment** (add line 6 and line 11) 12

Finished? Print now. You can't save to your computer and edit later. Make check payable to Oregon Department of Revenue. Include your account number on any checks or money orders you submit.

See instructions for additional information on how to make your payment.

150-610-172 (Rev. 01-18)

Oregon Marijuana Tax Monthly Payment Voucher

Month of sales:

Due date:

SSN:

FEIN:

For tax year **2018**

Date received:

Account number:

| | | |
|-----------------------|----------------|---|
| Business name | | <input type="checkbox"/> Check box if same as physical address. |
| Physical site address | | Mailing address |
| City | State ZIP code | City State ZIP code |

Make check payable to: Oregon Department of Revenue
PO Box 14630
Salem OR 97309-5050

Enter payment amount (from line 12) \$

Don't staple payment to voucher.

150-610-172 (Rev. 01-18)

Administration: The Return

- Fully-integrated online return for state and local taxes.
- Business breaks down sales by category, month, and total/medical.

| Filing Frequency | |
|------------------|--------------------|
| Filing Frequency | Quarterly |
| Account Sub Type | Marijuana Retailer |
| Locality | Clackamas County |

Menu Home » Marijuana Tax » **Marijuana Tax Return** Log Out

PLEASE NOTE: This application will time out after 15 minutes of inactivity.

Return **Schedule 1**

Marijuana Leaves **Marijuana Flowers** Immature Marijuana Plants Cannabinoid Edibles Cannabinoid Concentrates Cannabinoid Extracts
Cannabinoid Products for Skin and Hair Other Cannabinoid Products

| Month of Sale | Total Amount Sold (grams) | Exempt Amount Sold (grams) | Total Sales (\$) | Tax-Exempt Sales (\$) | Taxable Sales (\$) |
|----------------------|---------------------------|----------------------------|------------------|-----------------------|--------------------|
| <input type="text"/> | | | | | |

Administration: The Return

- The system calculates the total state and local tax.
- Online return is mandatory. All businesses are already connected to internet in stores to remain compliant with Cannabis Tracking System (CTS) requirements.

SECTION 9 - Tax Summary

| | |
|---|------|
| 17. Net quarterly state tax due (add lines 2, 4, 6, 8, 10, 12, 14, and 16) | 0.00 |
| 18. Administrative fee discount (multiply line 17 by 0.02) | 0.00 |
| 19. Total state tax due (line 17 minus line 18) | 0.00 |
| 20. Net quarterly local tax due (add lines 2a, 4a, 6a, 8a, 10a, 12a, 14a and 16a) | 0.00 |
| 21. Local tax administrative fee discount (multiply line 20 by 0) | 0.00 |
| 22. Total local tax due (line 20 minus line 21) | 0.00 |
| 23. Total amount due (add line 19 and 22) | 0.00 |

Import

Submit

Save

Save and Finish Later

Cancel

Marijuana Tax: Enforcement

- Monthly payments required.
- State and local enforcement will overlap and will be treated the same way.
- 15 days after return deadline: demand to file notice.
- 45 days after that: DOR will assess return.
- Collections will mirror other programs: phone calls, letters, garnishments, advanced collections etc.
- Additionally, OLCC may issue penalties up to and including revocation of a retail license.

Penalties and Interest

- Late payment penalty: 5 percent on the unpaid balance
- Interest: 5 percent annually, computed daily. Interest rate will increase to 6 percent beginning 1/1/2019.
- Late return: 20 percent penalty on unpaid balance.
- ***Only the locality can authorize penalty and interest, via ordinance for the local tax. State has no intrinsic authority over this.***

Local administration: Audits

- Cannabis market is uniquely regulated.
- Government-sponsored and run inventory tracking system (CTS).
- DOR has access to tracking data, utilizes it for audits and failure to file assessments.
- All businesses must participate in system.
- OLCC is lead regulator.



Revenue: Use and Forecasting

The Importance of “Allocation”

- ORS 475B.760(2) →
- “Refunds or credits arising from erroneous overpayments” can only be determined by the filing of a return
- DOR cannot make any distributions until a true or estimated return is filed
- Money sits as “unallocated” until a return is filed

(2) After the payment of administrative and enforcement expenses and refunds or credits arising from erroneous overpayments, the department shall credit the balance of the moneys received by the department under this section to the Oregon Marijuana Account established under section 44, chapter 1, Oregon Laws 2015. [2015 c.699 §11]

Pre-Distribution Recipients

- Not all “allocated” money goes to the distribution.
- DOR pays its marijuana-related expenses out of marijuana revenues prior to the money being deposited in the Oregon Marijuana Account.
- Tribal entities can receive money out of pre-allocated marijuana revenues to compensate them for product transferred into the state’s recreational market (HB 2097).

Pre-Distribution Recipients Cont...

- OLCC received \$1.8m one time--and up to \$1.25m prior to distributions each quarter through Q2 2018--to pay for seed-to-sale tracking for medical marijuana businesses (SB 1057).
 - Beginning with the Q3 2018 distribution through Q4 2023, OLCC will receive \$875K per quarter.
- The Oregon Criminal Justice Commission will receive \$375K per quarter for administration of the Illegal Marijuana Market Grant Fund.
 - These distributions will continue through Q3 2023.
- Beginning Q1 2024 the distribution will revert to the Marijuana Control and Regulation Fund for OLCC.

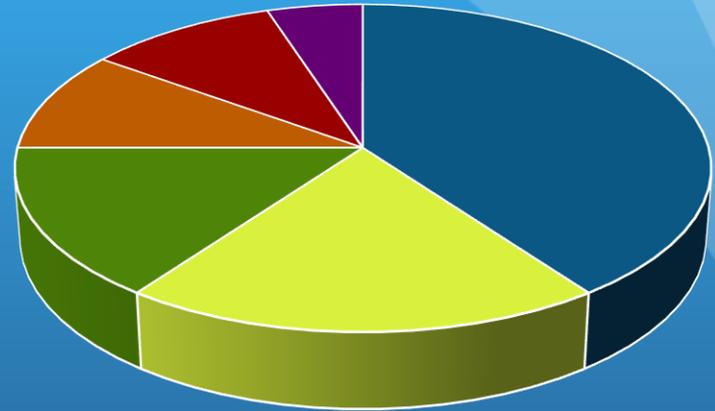
The Distributions Themselves.

- Distributions are made quarterly, based on money allocated during the previous three months or “revenue periods”
 - March, April, May
 - June, July, August
 - September, October, November
 - December, January, February
- Revenue periods to align better with return-filing.
- Distributions to counties can include:
 - Just State Shared Revenue: localities that do not have a local tax.
 - Just Local Tax Revenue: localities with a local tax that have opted out of certain license types.
 - A combination of *both* State Shared Revenue and Local Tax Revenue

Distribution Division

Under current law:

- Common School Fund
40 percent
- Oregon Health Authority*
for Mental Health,
Alcoholism, and Drug
Services 20 percent
- Oregon State Police
15 percent
- Cities
10 percent
- Counties
10 percent
- Public Health Account
5 percent



■ Schools

■ OHA

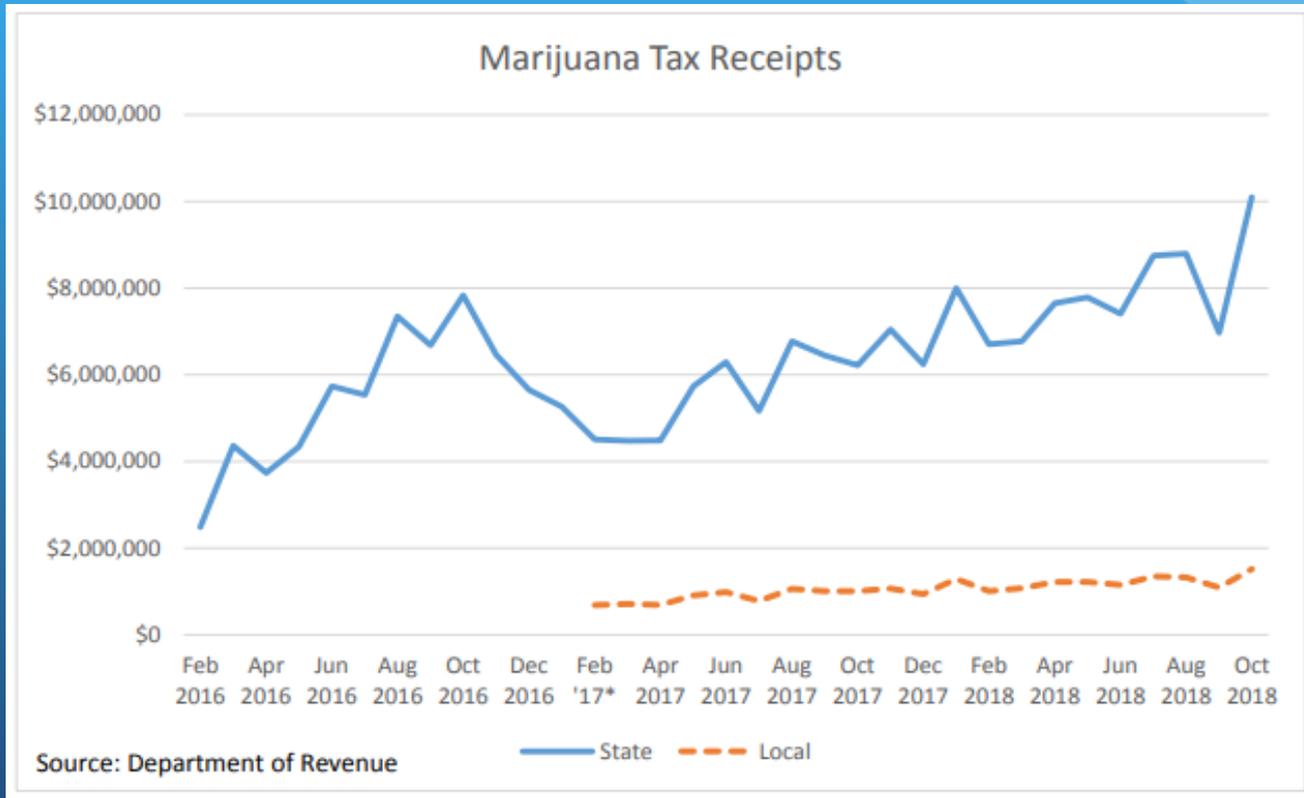
■ OSP

■ Cities

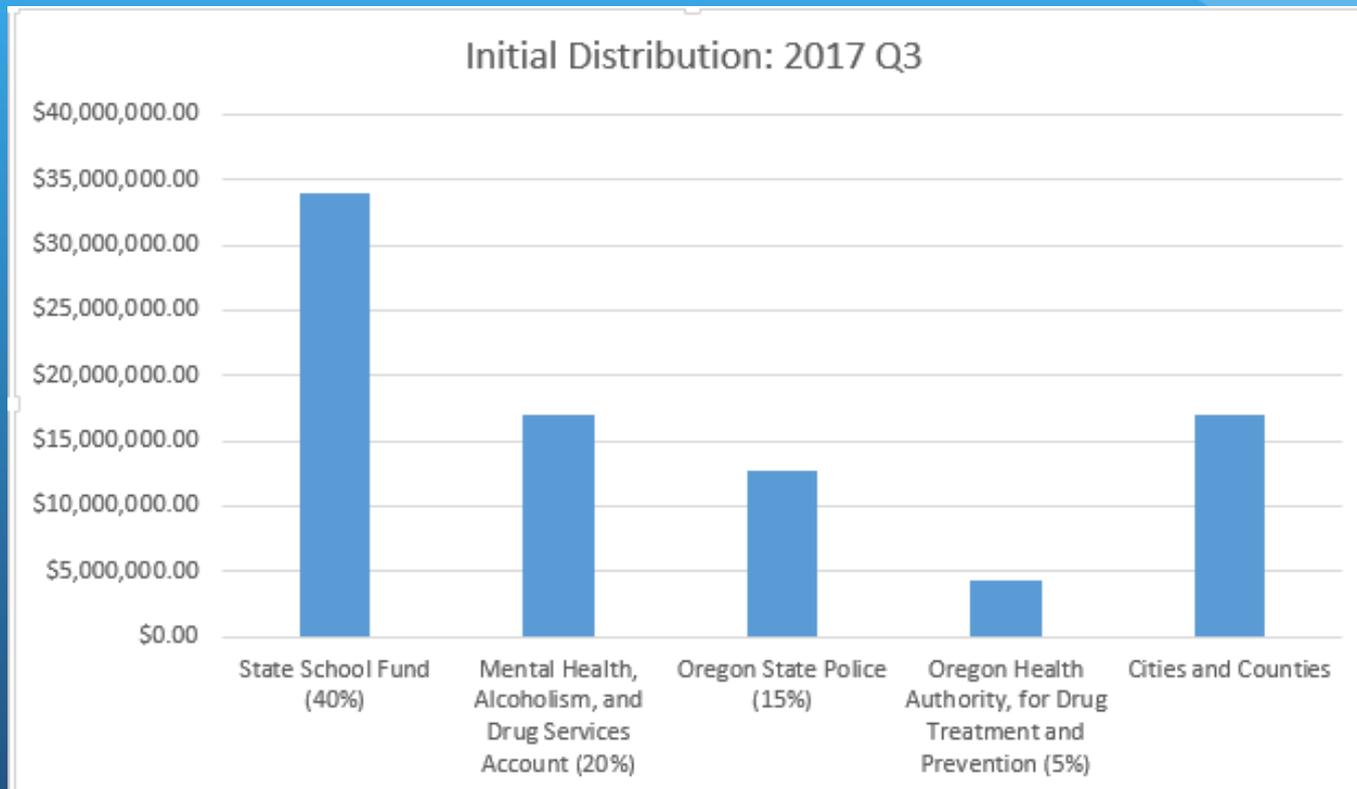
■ Counties

■ Public Health

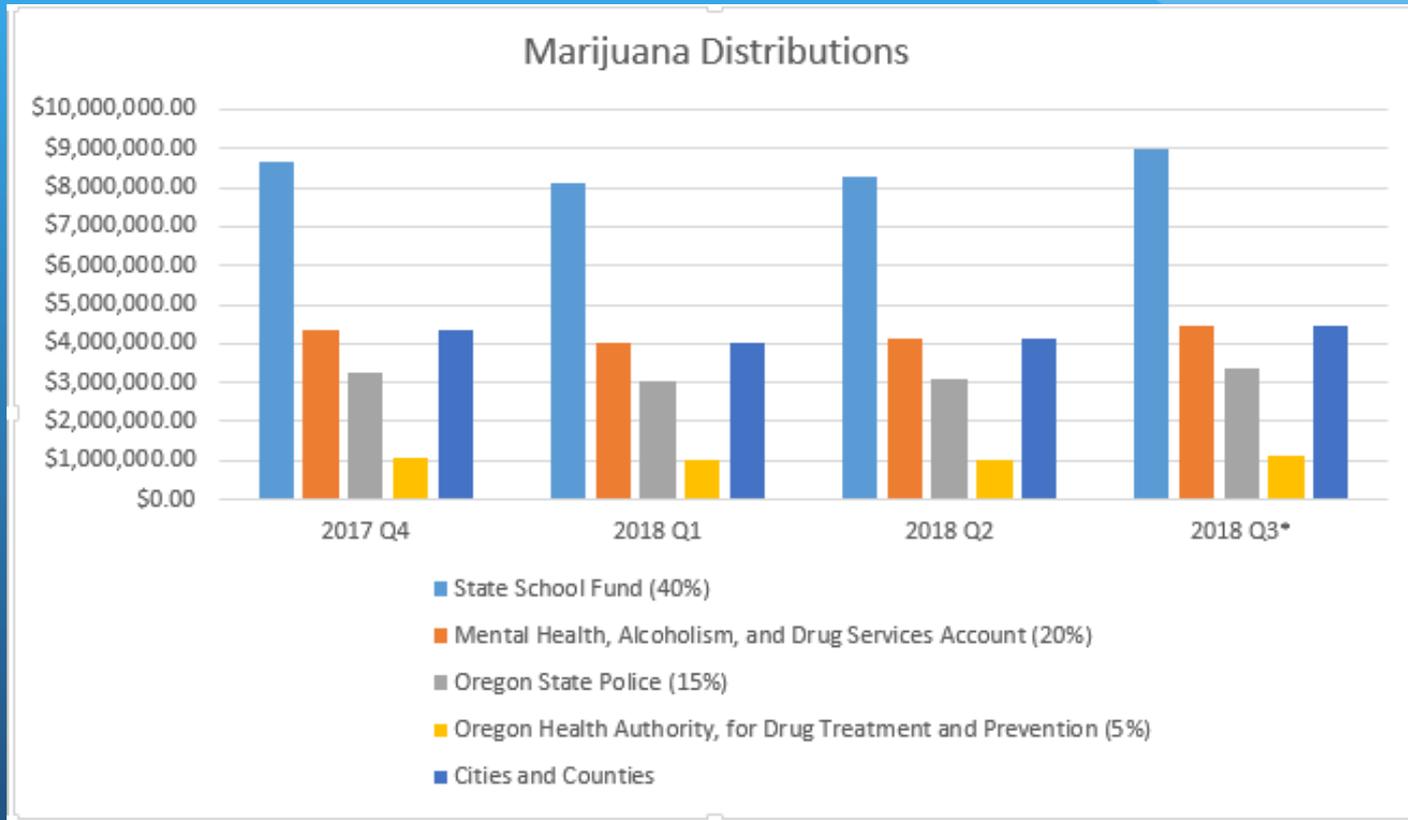
Marijuana Tax Receipts...fairly stable



Marijuana Tax Distributions



Marijuana Tax Distributions



Questions?

Kelvin Adkins-Heljeson

kelvin.adkins-heljeson@oregon.gov

marijuanatax.dor@oregon.gov

(503) 947-2597

OREGON DEPARTMENT OF REVENUE

PERSONAL INCOME TAX AND COMPLIANCE

LETTER SERIES

Once a return has been processed that shows a balance owing, DOR issues an automated series of Collection letters. These letters are required by law and are sent every 30 days, even if there's an active Payment Plan.

- **Notice Of Assessment:** Informs the tax payer we have processed their return. Shows the balance for that year and instructs them how to resolve the debt.
- **Demand For Payment:** Informs the tax payer to pay in full or set up a payment plan within 30 days from the date of the notice.
- **Collections Warrant:** Allows DOR the legal authority to collect on a debt if no payment plan has been set up. After the Warrant has been sent, a Garnishment can be issued
- **Treasury Offset Notice:** A Certified Letter that informs the tax payer that Federal refunds can offset to pay their state taxes (and vice versa)
- **Distraint Warrant:** Recorded with the County the tax payer resides in. These can potentially be issued on any account if there's no ACH payment plan or a defaulted agreement

PAYMENT PLANS

- Standard: Between 2-12 months - ACH not required
- Extended: Between 12-18 months – ACH required
- If unable to pay in full within 18 months, tax payer can fill out a Financial Statement showing a hardship.
- Payment Plans can be set up over the phone, in our office or on Revenue Online. Payments Plans set up through ROL must include ACH information
- Every tax payer is advised of our Collection Process when setting up a Payment Plan
- ACH agreement will prevent a Docketed Warrant from being issued
- One skipped payment is allowed on a Payment Plan, however the tax payer is required to make a double payment the following month
- Tax Payers / POAs are always encouraged to call if they're unable to make their monthly payment to discuss other options
- Defaulted Payment Plans caused by missed, late, short payments, stacking of debt or nonsufficient funds can result in a Garnishment and Docketed Warrant.
- Failure to submit the ACH Form or Financial Statement by the due date can also result in a Garnishment

GARNISHMENTS

We always attempt to garnish Wages before a Bank account. If a wage source cannot be located then a Bank Garnishment is our next step

A Garnishment can be ordered for the following reasons:

- Defaulted Payment Plan
- Stacking Of Debt
- No active payment plan or current payments AND Collection Warrant has been issued
- Did not receive their Financial Statement or ACH Information
- No response from a tax payer by a specific due date

Wage Garnishments are 25% of disposable income. If this creates a hardship, we offer a Financial Statement to apply for a Garnishment modification

DOR can garnish however many wage sources we can find and up to two banks at a time. Both Prime and Spouse can be garnished at the same time.

GARNISHMENTS

- Wage Garnishments stay in place until the balance is paid in full. A payment plan can still be set up but will not stop the Garnishment.
- Once the balance is paid in full, a Garnishment Release letter is automatically issued to the Employer and Tax Payer
- Tax payer can submit a Garnishment Challenge within the allowed time frame. Paperwork is located within the Garnishment they receive or can be submitted through Revenue Online
- Garnishment over payments go through our Refund Review process worked by our Account Resolution Unit. It's very important for an employer's Payroll department to stay in contact with us to prevent over payments from occurring
- If a Garnishment was issued in error, we will notify both the tax payer and employer and fax a release immediately. If a payment was sent we will expedite the refund process
- Employers can use Revenue Online to respond and submit Garnishment Payments

COLLECTION SOURCES

Senate Bill 254 provided us new resources to improve our collection efficiency

- Federal Information Data Match (FIDM) - This requires Financial Institutions to confirm if a debtor banks with their institution by sending us a quarterly report
- New Hire Report – Requires employers to report within 20 days all new hires and rehires to the Department Of Justice Division Of Child Support and allows DOR access to that information. We are updated on a monthly bases
- Vendor Garnishments – Executive Order 17-09 requires State Agencies employing Vendors owing state taxes to notify us when the Vendor has wages to Garnish
- Employment Department
- State Lands / Unclaimed Property
- Field Agents – Use other tools and resources

FAILURE TO FILE

- When tax payers have a filing requirement but do not submit a tax return, they are sent an Demand to File notice
- If no response is received within 30 days, DOR will file a return on their behalf
- Tax payers can file a true return or provide proof of no filing requirement at anytime
- Prior year returns can take up to 6-9 months to process. If tax payer files a true return showing no balance due, we will place the account on hold to allow time for processing.
- Returns for processing must be sent by mail, taken to a field office, or attached to Revenue Online. If there's a reduced balance or no tax due, we advise to submit a copy of the return so we can provide an updated balance or place the account on hold

COLLECTIONS HOLDS

- **Temporary Hold:** If tax payer notifies us of a hardship due to unemployment or an emergency situation, we can place the account on hold for up to 90 days.
- **Holds beyond 90 days must be approved by a Leadworker**
- **Suspended Collection Status:** For long term hardships, tax payers can apply for Suspended Collection Status by sending us a Financial Statement. If approved, a hold can be placed on Collections for up to 1 year
- **Settlement Offers:** We do offer Settlement Offers, similar to IRS Offer and Compromise. All our Settlement Offer information can be found on Oregon.gov/dor

REVENUE ONLINE

We encourage all tax payers, employers and POAs to sign up for Revenue Online

- Secure and convenient way of communication
- Can view balances, make payments, set up payment plans or update ACH information
- Can view copies of letters they've received
- Can submit documents, Garnishment Challenges, Financial Statements, Penalty Waiver Requests, and Web Messages to ask general questions
- Employers can respond / submit Garnishment payments
- POAs can sign up for third party access

CONTACT INFORMATION

COLLECTIONS ACD – 503-945-8200

FAX – 503-945-8735

WWW.OREGON.GOV/DOR

Mail: P.O. BOX 14725 Salem, OR 97309

Paycheck Checkup

IRS.gov/withholding



Do a “Paycheck Checkup”
Use the Withholding Calculator to make sure you have the right amount of tax...

W-4

IRS Statement on Form W-4

IRS

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Home > News > IRS Statements and Announcements > IRS Statement on Form W-4

IRS Statement on Form W-4

English

What's Hot

News Releases

Multimedia Center

Tax Relief in Disaster Situations

Tax Reform

Radio PSAs

Tax Scams/Consumer Alerts

The Tax Gap

Following feedback from the payroll and tax communities, the Treasury Department and the IRS will incorporate important changes into a new version of the Form W-4, Employee's Withholding Allowance Certificate, for 2020. The 2019 version of the Form W-4 will be similar to the current 2018 version. A new draft version of the W-4 for 2019 will be available in the coming weeks.

The IRS will continue working closely with the payroll and the tax community as it makes additional changes to the Form W-4 for use in 2020. The new version will help employees improve withholding accuracy, and fully reflect changes included in the Tax Cuts and Jobs Act.

For the current 2018 tax year, the IRS continues to strongly urge taxpayers to review their tax withholding situation as soon as possible to avoid having too little or too much withheld from their paychecks. Click [here](#) to perform a quick "paycheck checkup" using the IRS withholding calculator.

Laws and Regulations

Gramm-Leach-Bliley Financial Modernization Act of 1999

FTC Standards for Safeguarding Customer Information Rule (16 CFR Part 314)

Sarbanes-Oxley Act of 2002 (17 CFR Parts 232, 240 and 249)

FTC Privacy of Consumer Financial Information Rule (16 CFR Part 313)

Title 26: Internal Revenue Code (IRC) S301.7216.1
Internal Revenue Code S6713, and



IRS Internal Revenue Procedure 2007-40

Publication 4557



Publication 4557

Safeguarding Taxpayer Data

A GUIDE FOR YOUR BUSINESS



| Our Agency | Know Your Rights | Resolve an Issue | Other Languages | Related Sites |
|----------------------------|----------------------------|-------------------------------------|-----------------|---|
| About IRS | Taxpayer Bill of Rights | Respond to a Notice | Español | U.S. Treasury |
| Work at IRS | Taxpayer Advocate Service | Office of Appeals | 中文 | Treasury Inspector General for Tax Administration |
| Help | Accessibility | Identity Theft | 한국어 | USA.gov |
| Contact Your Local Office | Civil Rights | Report Phishing | Русский | |
| Tax Stats, Facts & Figures | Freedom of Information Act | Tax Fraud & Abuse | Tiếng Việt | |
| | No Fear Act | | | |

Individuals/understanding-your-irs-notice-or-letter

Information and Guidance

- [Taxpayer Guide to Identity Theft](#)
- [Publication 5027, Identity Theft Information for Taxpayers \(PDF\)](#)
- [Employment Related Identity Theft Information](#)
- [Data Breach: Tax-Related Information](#)
- [Requesting Copy of Fraudulent Return](#)
- [Publication 4524, Security Awareness For Taxpayers \(PDF\)](#)
- [Identity Theft Victim Assistance: How It Works](#)

Individuals

Tax Professionals

- [Basic Security Steps/Signs of Data Loss](#)
- [Data Theft Information for Tax Professionals](#)
- [Identity Theft Information for Tax Professionals](#)
- [Publication 5199, Tax Preparer Guide to Identity Theft \(PDF\)](#)
- [Tax Practitioner Guide to Business Identity Theft](#)

Businesses

- [Form W-2/SSN Data Theft: Information for Businesses and Payroll Service Providers](#)
- [Identity Theft Guide for Business, Partnerships and Estate and Trusts](#)
- [Information for Businesses About Data Breaches and Identity Theft](#)
- [Security Summit Partners Update Identity Theft Initiatives for 2017](#)

What you should know

Report Scams

- [Report Phishing](#)
- [TIGTA Contact Report Scam](#)
- [FTC Complaint Assistant](#)

identity-the

 **FEDERAL TRADE COMMISSION**
PROTECTING AMERICA'S CONSUMERS

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DATA BREACH

MARRIOTT DATA BREACH
What to do if your data was exposed

TAKE ACTION

-  File a Consumer Complaint
-  Report Identity Theft
-  Get Your Free Credit Report
-  Register for Do Not Call
-  Get Consumer Alerts
-  Order Free Resources

 **FREE CREDIT FREEZE & FRAUD ALERTS**

 **FTC HEARINGS & PUBLIC COMMENT TOPICS**

“Cybersecurity for Small Business”

CYBERSECURITY FOR SMALL BUSINESS

| | | |
|--|--|--|
|  <p>Cybersecurity Basics</p> |  <p>Understanding the NIST Cybersecurity Framework</p> |  <p>Physical Security</p> |
|  <p>Ransomware</p> |  <p>Phishing</p> |  <p>Business Email Imposters</p> |
|  <p>Tech Support Scams</p> |  <p>Vendor Security</p> |  <p>Cyber Insurance</p> |

Tax Cuts and Jobs Act

IRS.gov/TaxReform

- What's Hot
- News Releases
- Multimedia Center
- Tax Relief in Disaster Situations
- Tax Reform**
- News
- Guidance
- Forms and Instructions
- Resources
- Radio PSAs
- Tax Scams/Consumer Alerts
- The Tax Gap
- Fact Sheets
- IRS Tax Tips
- e-News Subscriptions
- IRS Guidance
- Media Contacts
- IRS Statements and Announcements

i [IRS Publication 5307, Tax Reform: Basics for Individuals and Families](#)

Publication 5307 provides information to help individual taxpayers understand the new law, take action - if necessary - and comply with your federal tax return filing requirements.

The IRS is working on implementing the [Tax Cuts and Jobs Act](#) (TCJA). This major tax legislation will affect individuals, businesses, tax exempt and government entities.

Information for . . .



Individuals

From estimated taxes to withholding, tax reform has a significant effect on your taxes.

- [Paycheck Checkup](#)
- [SALT - State and Local Income Tax](#)
- [Child Tax Credit](#)

[Other Topics](#)



Businesses

Whether you are a small or large business, tax reform may affect your company.

- [Qualified business income deduction](#)
- [Meals and Entertainment Deduction](#)
- [International Businesses](#)

[Other Topics](#)



Tax Exempt Entities

Tax reform affects retirement plans, tax exempt organizations and governments.

- [Retirement Plan Loan Offsets](#)
- [Unrelated Business Taxable Income](#)
- [Tax Credit, Direct-Pay Bond](#)

[Other Topics](#)

Publication 5307



Tax Reform

Basics for Individuals and Families

PUBLICATION

5307

TAX YEAR 2018



“IRS Video Portal”

The IRS Video Portal - Small Business Video and Audio Presentations

English

Individuals

International Taxpayers

Businesses and Self-Employed

Small Business and Self-Employed

The [IRS Video portal](#) contains video and audio presentations on topics of interest to small businesses, individuals and tax professionals. You will find video clips of tax topics, archived versions of live panel discussions and webinars, as well as audio archives of tax practitioner phone forums.

In addition, please visit the [Small Business Taxes: The Virtual Workshop](#) page for instructional, interactive lessons designed to help new small business owners learn their tax rights and responsibilities.

[Rate the Small Business and Self-Employed Website](#)

IRS Video Portal Landing Page

 **IRS Video** PORTAL

Search

Individuals | Businesses | Tax Professionals | Governments | Charities & Non-Profits | Español

Recent Releases

[Online Payment Agreement Overview](#)
Overview of IRS' Online Payment Agreement tool. Make online payment agreements or installment agreement online.

[Tax Reform Basics for Employers](#)
This webinar will give an overview of Tax Reform changes for Employers. Topics will include changes to Employer Credit Family and Medical Leave, Employee Achievement Awards, Qualified Transportation Fringe Benefits, and others.

[Tax Reform Basics for Individuals and Families](#)
This webinar addresses Tax Reform changes related to Individual Taxpayers. Topics include changes to standard deductions, personal exemptions, itemized deductions, child tax credit, and other changes.

[Understanding the eSummons Process](#)
This web conference provides specialized eSummons information for Financial Institutions.

[IRS Out of Cycle Safeguard Reviews](#)
Safeguards developed a risk score management framework to identify agencies with the highest risk to federal tax information. This presentation gives an overview of out-of-cycle reviews conducted by the Office of Safeguards.

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Tax Reform Basics for Employers

Tax Reform Basics for Individuals and Families

Coming soon:

Tax Reform Basics for Small Business and Pass-Through Entities
(Nov 1)

Tax Reform Basics about Opportunity Zones (Nov 29)

Tax Reform Basics for the Qualified Business Income Deduction
(Section 199A) (Dec 6)

Tax Reform Due Diligence Requirements (Dec 13)