

Secretary of State
Certificate and Order for Filing
TEMPORARY ADMINISTRATIVE RULES
A Statement of Need and Justification accompanies this form..

I certify that the attached copies* are true, full and correct copies of the TEMPORARY Rule(s) adopted on [1/21/2010] by the
Date prior to or same as filing date

Department of Revenue, Business Division

150

Agency and Division

Administrative Rules Chapter Number

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to become effective [Upon filing] through [July 31 , 2010].
Date upon filing or later A maximum of 180 days including the effective date.

RULE CAPTION

Conform rule re: inheritance tax return filing requirement to statute.

Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

RULEMAKING ACTION

List each rule number separately, 000-000-0000.

Secure approval of new rule numbers (Adopted rules) with the Administrative Rules Unit prior to filing

ADOPT:

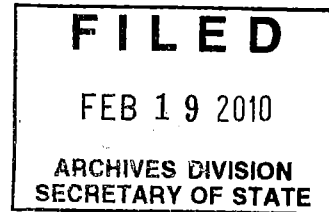
AMEND: 150-118.160-(B)

SUSPEND:

Stat. Auth.: ORS 305.100

Other Auth.:

Stats. Implemented: ORS: 118.160



RULE SUMMARY

The current rule contains provisions that are contrary to the statutory requirements for filing inheritance tax returns. The temporary rule deletes the obsolete language.

Elizabeth Harchenko
Authorized Signer

Elizabeth Harchenko
Printed name

2/19/2010
Date

*With this original and Statement of Need, file one photocopy of certificate, one paper copy of rules listed in Rulemaking Actions, and electronic copy of rules.
ARC 940-2005

REV 1-2010 (T)

Secretary of State
STATEMENT OF NEED AND JUSTIFICATION
A Certificate and Order for Filing Temporary Administrative Rules accompanies this form.

Department of Revenue, Business Division

150

Agency and Division

Administrative Rules Chapter Number

In the Matter of: Amendment of administrative rule 150-118.160-(B)

Rule Caption: (Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.)

Conform rule re: inheritance tax return filing requirement to statute.

Statutory Authority: ORS 305.100

Other Authority:

Stats. Implemented: ORS 118.160


Need for the Temporary Rule(s):

The rule does not reflect statutory changes related to when an estate is required to file an Oregon inheritance tax return. The obsolete language needs to be deleted so that it no longer conflicts with the statutory requirements.

Documents Relied Upon, and where they are available:

Justification of Temporary Rule(s):

The rule is in direct conflict with statutory provisions in ORS 118.160. Individuals who rely on the provisions of the rule may fail to file inheritance tax returns as required by law. The rule needs to be changed to conform to the statute.


Authorized Signer

Elizabeth Harchenko
Printed name

2/19/2010
Date

150-118.160-(B)

Inheritance Tax Return; Extension of Time to File

(1) The executor shall, not more than nine months after the date of the decedent's death, file with the Department an inheritance tax return, Form IT-1. A copy of the federal estate tax return must be filed with the return.

(2) If the executor cannot file a return within nine months, the Department may allow additional time, usually not to exceed six months, to file the return. A request for an extension of time must be filed with the Department within nine months after the date of death, and must show a good and sufficient cause for being unable to file a timely return. However, the Department will consider that an extension of time to file an Oregon inheritance tax return has been granted if the executor has obtained from the Internal Revenue Service an extension of time to file the federal estate tax return. In such event, no request need be made to the Department prior to filing the Oregon return. A copy of the approved federal extension must be attached to the front of the Oregon return and will serve as evidence of a granted extension by the Department. If the Internal Revenue Service denies the extension request, but grants a period of time from the date of denial in which to file the federal return without imposition of delinquency charges, the Department will not impose delinquency charges if the Oregon return is received by the Department within one month from the last date on which the Internal Revenue Service would accept the federal return without imposition of delinquency charges. A copy of the denied extension request must be attached to the front of the Oregon return at the time of filing. An extension of time to file shall not relieve the estate from the five percent penalty for failure to pay. Also, interest shall accrue during the extension period.

[Publications: Publications referenced are available from the agency.]

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 118.160