

Oregon Personal Income Tax

Modernized Electronic Filing Handbook For Software Developers And Tax Preparers Tax Year 2017

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Introduction

The Oregon Department of Revenue (DOR), in conjunction with the Internal Revenue Service (IRS), began accepting state Personal Income Tax returns and corresponding forms and schedules for tax year 2009 by method of the Modernized e-File system (MeF).

The transmission method is a Web Service using Simple Object Access Protocol (SOAP) with attachments messaging. The return data is formatted using eXtensible Markup Language (XML). Authorized E-File providers, also known as Electronic Return Originators (ERO's), can submit returns to the IRS MeF system for federal and state return processing. State returns can be submitted "linked" to a filed federal return or "unlinked" to a filed federal return. Both linked and unlinked returns require a full copy of the federal return. Each return (Linked or Unlinked) must be in a separate submission. Multiple submissions may be contained in a single message payload. Software developers must test with the department prior to submitting live returns.

Purpose of this manual

This manual provides general information to software developers, transmitters, and tax practitioners about Oregon's Modernized Electronic Filing Program for Personal Income Tax. While we attempt to answer all questions in this manual, we may have overlooked some. Please contact us at electronic.filing@oregon.gov or 503-945-8415 if you have additional questions or need more information.

Schema Version

The current schema version that Oregon uses for 2017 filing is ORIndividual2017V1.0. It is subject to change until final.

Schema version ORIndividual2017V1.0 will be used for ATS testing.

The current schema version Oregon uses for 2016 filing is ORIndividual2016V1.0

The current schema version Oregon uses for 2015 filing is ORIndividual2015V2.2.

2014 tax year returns are no longer accepted electronically.

Changes for tax year 2017

Oregon will be using the standardized LOI for TY 2017. We will post our State schemas, schema change document and ATS tests to the FTA Repository site.

- New line for Oregon surplus credit (kicker)

- The **Kicker** is a state surplus credit. It is a refundable credit claimed on the 2017 return, based on the 2016 PIT taxes, minus credit for taxes paid to another state, multiplied by the kicker percentage. A taxpayer can choose to donate their entire kicker to the state school fund. If the taxpayer does not have tax on 2016 return, they are not entitled to a kicker. If the taxpayer filed joint on 2016 return and is filing separate on 2017 return, their portion of the kicker depends on the amount of tax based on the income they had attributable to them. If the taxpayer does not have a filing requirement for tax year 2017, they need to file a 2016 return to claim the kicker refundable credit.

Please attach Schedule SE to the Transit return as a PDF. DOR has posted a Schema change document that shows all the changes that were made from the final 2016 schema version to the draft of the 2017 schema. You can find this document on the FTA repository site.

New or modified business rules

- The Oregon surplus (kicker) business rule was added – reject.
 - Can't claim both Oregon Surplus credit (kicker) and State School Donation
- Prime ITIN to SSN' or 'Secondary ITIN to SSN' checkbox checked, but the ITIN is missing – reject.
- Taxes Paid to Another State (credit code 802 and/or 815). State Code(s) and/or Amounts missing. Added code 815.
- Form OR-10 is missing, reject. This previously was an alert.
- Beginning in TY 2017 DOR **does not** accept *SchPTE* for Schedule OR-PTE-FY, Schedule OR-PTE-NR, or Schedule OR-PTE-PY, as an attachment.

Multi-year filing

Oregon will accept tax year 2017 returns for processing year 2018. We will accept 2016 and 2015 prior year returns only from companies that were approved for those years. Oregon will no longer accept 2014 tax year returns starting in PY2017.

The current schema version Oregon uses for 2017 filing is ORIndividual2017V1.0
 The current schema version Oregon uses for 2016 filing is ORIndividual2016V1.0.
 The current schema version Oregon uses for 2015 filing is ORIndividual2015V2.2.

If your company was not approved for TY2015 or TY2016 you cannot submit TY2015 or TY 2016 returns. We do not have the resources available to test prior years.

Contact Personnel

Software developers and tax preparers may call **503-945-8415** for technical assistance and transmittal or acknowledgement questions. This number is monitored by e-file staff Monday through Friday, 7:00 a.m. to 4:00 p.m. Pacific Time, excluding holidays.

Note: This phone number should not be provided to taxpayers.

When calling our message line, please leave the following information:

- Name, company, phone number, and time zone.

- Issue or question with example taxpayer identifiers if appropriate.

You will receive same day service in most cases.

Alternately, you may e-mail your question to electronic.filing@oregon.gov. **Note: we recommend that you do not send taxpayer information to this e-mail address.**

E-file Coordinator – Hilda Garza - Program questions

Email: hilda.garza@oregon.gov

Phone: 503-945-8458

Testing Coordinator – Jeanie Davidson - Letter of Intent and testing questions

Email: electronic.filing@oregon.gov

Phone: 503-945-8415 – message line

General E-file information

Email: electronic.filing@oregon.gov

Phone: 503-945-8415 – message line

Fax: 503-945-8649

Electronic Filing Attachments – Send additional information that cannot be sent with the E-filed return to:

COR-TROL

Attn: Suspense

PO Box 14999

Salem OR 97309-0990

Or Fax to:

- 503-345-2355 – WFHDC correspondence
- 503-345-2354 – All other correspondence

For Business e-filing questions contact BUS.ElectronicFiling@oregon.gov

For Estate and Trust e-filing questions contact TrustEstate.ElectronicFiling@oregon.gov

Acceptance and Participation

All participating software developers must:

- Pass Oregon state vendor testing as specified in this publication. Transmitters are strongly encouraged to perform a communications test with the department before each filing season.
- Produce accurate paper (must be 2D) Oregon income tax returns for the taxpayer copy and in the correct electronic format for transmission with the federal return to the appropriate IRS campus.
- Provide data validation and error checking to prevent transmission of incomplete or invalid return information. The Oregon return must contain all required fields in the schema or the return will be rejected.
- Provide data and field validation based on edits and cross checks, as well as the schema, as outlined for each form.

- Retrieve Oregon acknowledgements to ensure that DOR has received the state returns. Transmitters must provide the acknowledgements to the ERO's and preparers in a timely manner, typically no more than two business days later. Please notify DOR of any delays in the retrieval of acknowledgements so we can provide your customers with the best information possible.
- Relay any alerts sent with the accept acknowledgement to the ERO and preparers so they can proceed appropriately.
- Use the Oregon Standard Numeric Codes for Federal Adjustments to Income, Other Additions, Other Subtractions, Other Deductions and Modifications, and Other Credits and listed in the enumerations for each field in the schema. Failure to use the codes will result in a rejection of the Oregon return.
- Provide prompt notification to DOR of any software problems or programming changes made after ATS approval. **This notification should also include all software updates/releases issued after ATS acceptance testing.** Please contact the Oregon e-file staff at 503-945-8415 or via e-mail with software update information. The Department uses this information to communicate with your users when they contact us and in our monitoring of the Oregon e-file program.

Transmission Approval Process

Software Developers

Software companies that wish to participate **must submit an *Application to Participate/Letter of Intent (LOI)* every year** to participate in Oregon's Acceptance Testing. Please fill out a new LOI each year rather than just writing 'same as last year' on the form. Please fill out one LOI for each product. Our Letter of Intent is posted on the FTA Repository site.

This information is used to set staffing levels during the testing period. Software developers will be provided feedback on test returns transmitted. DOR will send an e-mail or fax when the software is approved for Oregon electronic filing. DOR will not accept "live" returns by any developer until the software package is approved.

Transmitters

Transmitters send the Oregon electronic return with the federal return. They must follow all electronic transmitting procedures, communication requirements, and technical specifications required by IRS Publications 1345 and 4164 and Oregon Department of Revenue schemas.

If you intend to transmit Oregon returns, please send us a completed copy of your *Application to Participate/Letter of Intent (LOI)* via the FTA Repository. Oregon will be using the standardized LOI and will be posting our State schemas and ATS tests to the FTA Repository site. You are not required to test with Oregon, however, we encourage you to send us a communications test. We will notify you when we have received and approved the communications test

Developer's Responsibilities

Confidentiality Requirements

Oregon requires that you comply with the laws and regulations restricting disclosure of any tax return information. Specifically, guidelines outlined in IRS Revenue Procedure 94-63 and 94-63A should be followed, as well as Oregon Revised Statutes (ORS) 305.230 and 314.840.

Fraud Requirements

Oregon follows IRS Publication 1345. E-file Providers and EROs must be diligent in recognizing and preventing fraud and abuse in e-file. Providers and EROs must report fraud and abuse to the Department of Revenue. Providers must also cooperate with the Department's fraud investigations.

In this section, "tax services provider" is defined as a:

Electronic Return Originator (ERO): An ERO originates the electronic submission of a tax return through IRS or state e-file after the taxpayer authorizes the electronic filing of the return.

Online Filing Provider: An Online Filing Provider allows taxpayers to self-prepare returns by entering return data directly into commercially available software downloaded from an Internet site and prepared off-line, or through an online Internet site, or loaded from physical media onto a desktop computer or mobile device.

Software Developer: An Authorized IRS or state e-file Provider that develops software for the purposes of (a) formatting the electronic portions of returns according to Publication 4164 or state specifications and/or (b) transmitting the electronic portion of returns directly to the IRS or the state. A Software Developer may also sell its software.

Transmitter: An Authorized IRS or state e-file Provider that transmits the electronic portion of a return directly to the IRS or the state. An entity that provides a "bump up" service is also a Transmitter. A bump up service provider increases the transmission rate or line speed of formatted or reformatted information that it is sending to the IRS or the state via a public switched telephone network.

A tax services provider may serve its customers in more than one of these roles.

A tax services provider may use any tax return information provided by a taxpayer, whether in and for the current year or for prior years, for the purpose of identifying a suspicious or potentially fraudulent return from or related to that taxpayer. For these purposes, tax return information means any and all documents or materials provided by the taxpayer or required by the taxing authority that the tax services provider uses in the course of the return preparation and submission.

Tax services providers shall produce analytic compilations of federal and state tax return and submission information that directly relate to the internal management or support of the tax services provider's business, which shall include aggregated data compilations to identify potentially fraudulent behaviors or patterns. The analytic compilation shall employ any tax return information provided by the taxpayer.

Tax services providers shall disclose the compilations of tax information to Oregon through IRS secure data transmission on at least a weekly basis and identify by use of federal and state submission IDs any return the preparer believes is potentially fraudulent.

In addition, if a tax services provider has a bona fide belief that a particular individual's activity, discovered by data mining a statistical compilation, violated criminal law, the tax services provider shall disclose that individual's tax return information to the Oregon.

e-File Forms and Publications

Oregon Department of Revenue forms and publications are available for download at www.oregon.gov/DOR/forms/Pages/default.aspx

- Oregon Publication 17 ½ - www.oregon.gov/DOR/forms/
- Form EF – *Oregon Individual Income Tax Declaration for Electronic Filing*, Form 150-101-339 <http://www.oregon.gov/DOR/forms/FormsPubs/101-339.pdf>

The following are found only on The FTA Repository site.

- Oregon ATS criteria based test scenarios
- Annual Letter of Intent for Oregon
- Oregon Personal Income Tax Schema for 2017 (version 1.0)
- 2017 Schema change document

Testing Period

Oregon will open for ATS testing approximately one week after the IRS opens. Oregon will continue ATS testing through February 1, 2018, unless other arrangements were made with the Testing Coordinator.

Acknowledgement System

An Oregon acknowledgement informs the transmitter, who in turn informs the originator, that Oregon received the state return from the IRS and is processing it or has rejected it.

The Oregon acknowledgement is separate from the IRS acknowledgement. Receiving the IRS acknowledgement does not mean the state return was received or accepted by the DOR. The transmitter must receive two acknowledgements, one from the IRS and one from DOR.

Under normal processing conditions, Oregon acknowledgement files will be available for transmitter retrieval within 2-4 hours after the federal and state returns were transmitted. Around the April due date, this process may take longer due to high return volume at the IRS campuses. Exception: Weekly downtime Friday 11:00 p.m. to Sunday 4 a.m.

An acceptance acknowledgement indicates that the DOR has received the return. ***It does not indicate the return is error-free or not subject to examination by the DOR or if the refund may be offset to other liabilities.***

Modernized e-file allows for acceptance acknowledgements with alerts. If you receive an acceptance with an alert, the return is being processed by the department but there may be additional information that will be requested or additional time may be required to process the return.

A rejection acknowledgement indicates that the e-filed return has been rejected and that it must be corrected and re-transmitted or filed on paper with a 2D barcode.

Note: Oregon provides acknowledgements during ATS testing. The acknowledgement will only serve as a receipt of test material and will not constitute a passing grade on the test material. The acknowledgements during test are meant to test the state and the software companies' acknowledgement programming and processes.

Transmission of Acknowledgements

All Oregon returns must be transmitted to the IRS with their associated (linked or un-linked) federal return. Oregon will receive the state return after the IRS has accepted the federal return (in the case of a linked return) or completed their consistency checks (in the case of an un-linked return). DOR will not receive any state data if the federal return is rejected by the IRS and the Oregon return is 'linked'.

If the IRS rejects the federal return, the transmitter may correct the federal return and retransmit the Oregon and federal returns, or the transmitter may send the Oregon transmission un-linked.

If the Oregon return experiences more than two reject acknowledgements from the state, we recommend that you print the 2D barcode return and mail it to the department with a copy of the Oregon EF or federal Form 8879.

Signature Requirements

There is one signature method available for taxpayers to sign their tax return electronically, using a federal PIN (federal Form 8879). Oregon recognizes the use of a federal PIN as signing the Oregon return. If the federal PIN signature is used for the Oregon return, Oregon Form EF is not needed.

Federal Form 8879 – IRS e-file Signature Authorization

- Certifies the taxpayer's e-filed income tax return is true, correct, and complete.
- Selects a personal identification number (PIN) as the signature for an e-file income tax return.
- Authorizes the ERO to enter the taxpayer's PIN as their signature on the e-filed income tax return.

If a return is not signed electronically, the taxpayer must use Oregon Form EF. Oregon Form EF – *Oregon Individual Income Tax Declaration for Electronic Filing* is to be signed by the taxpayer and retained by the tax preparer. Don't mail Form EF and attachments to DOR unless requested to do so.

Oregon Form EF

- Certifies the taxpayer's e-filed income tax return is true, correct, and complete.
- Authorizes the ERO to transmit the return via a third-party transmitter for the taxpayer.
- Authorizes DOR to inform the ERO when a taxpayer's return is accepted.
- Provides DOR with taxpayer's consent to directly deposit any refund.

Use Form EF:

- If filing an unlinked Oregon return and the federal return attached to the Oregon return does not match the federal return electronically filed, such as in the case of married filing separately for Oregon only.
- If changes are made to the federal return.

The taxpayer's signature on Form EF authorizes the DOR to contact the ERO or preparer to resolve any questions in processing the return. If requested by the department, the ERO or preparer must provide a copy of Form EF or a new Form EF within five days of the request.

Have the taxpayer(s) verify the information on the return (it's permissible to show them on the display terminal) and review Form EF before signing and dating. Also, have the taxpayer(s) verify their bank routing and account numbers if requesting direct deposit. They must complete all sections and sign Form EF before the electronic return is transmitted.

A blank Form EF is the same as a blank tax return. Practitioners may not allow taxpayers to sign a blank tax return. Use only the official Form EF or an approved substitute that duplicates the form format, language, content and size. Photocopies are acceptable.

Changes to the electronic return:

If the ERO changes the electronic return after the taxpayer has signed Form EF, but before the return has been transmitted, the taxpayer must complete and sign a corrected Form EF if:

- The Oregon taxable income changes by more than \$50, or
- The net tax, state refund, or amount owed changes by more than \$14.

Non-substantive changes are permissible on Form EF if the person making them initials the changes. Do not mail the corrected Form EF and attachments unless requested to do so. Retain these with the original for three years.

Payment Methods

Refund Options

Taxpayers may elect to have their overpayments:

- Applied to next tax year's estimated tax (full or partial refund can be applied);
- Mailed to them in paper check form;
- Donated to the charities listed in the tax booklet (full or partial refund can be donated);
- Contributed to an Oregon political party (\$3 per taxpayer);
- Deposited into up to four Oregon 529 plan accounts;
- Deposited directly into their checking or savings account (full refund after applications and donations must be deposited).
 - Direct deposit requires the same verification procedures outlined in IRS Publication 1345. When a direct deposit is rejected by the bank, the department will issue a paper check and mail it to the address on the return.

The DOR is not responsible for an incorrect deposit into a bank account approved by the taxpayer. The DOR cannot change the account or routing numbers, we can change the refund deposit to a paper check. The taxpayer may call and leave a message at 503-945-8415.

Additional refund information

- An Oregon state refund **can** be deposited into a different account than the taxpayer's federal refund, but it **cannot** be deposited into more than one account.
- Oregon may deny a direct deposit request because:
 - The taxpayer identified the deposit as going to an account outside the United States (IAT).
 - All of the overpayment is applied to the taxpayer's delinquent Oregon taxes.
 - All of the overpayment is applied to the taxpayer's debts to other state agencies and/or the IRS.
 - There is an invalid routing and/or account number.

Carefully verify the bank account information with the taxpayer. Be sure there are no spaces or hyphens in either the routing or account numbers. The DOR cannot change the account numbers. We can change the deposit to a paper check but the taxpayer must call, 503-945-8415 and request the change.

Oregon 529 College Savings Plan Direct Deposit Information

Taxpayers are able to deposit all or a portion of their refund in up to four Oregon 529 College Plan accounts. Instructions are on Schedule OR-529.

Check Refund Status online

Taxpayers may check the status of their Oregon refund once they have filed and the department has begun processing. Taxpayers will need to have their Social Security number, their filing status from their return, and the exact refund amount as filed to access their information.

Generally, after processing begins, e-filers receive their refunds in 7-12 business days if not claiming the Working Family Household and Dependent Care Credit (WFHDC). Please allow extra time for processing if claiming WFHDC.

If a taxpayer and/or spouse owes money to the department, another state agency, IRS, etc., the amount may be deducted from the refund. This debt will delay processing because all claims must be resolved before a refund can be issued. Electronically filed returns are given priority for resolution.

Taxpayers can check the status of their Oregon refund at www.oregonrefund.com or by calling our "Where's My Refund" line, toll-free from an Oregon prefix, at 1-800-356-4222.

Payment Options

- Direct debit with e-filed returns.
- Taxpayers are able to make electronic payments for their current year balance due and 2018 estimated income taxes directly from their checking or savings or by credit card through Revenue Online at www.oregon.gov/dor .
- Taxpayers can mail a check or money order made payable to the Oregon Department of Revenue with the Form 40-V payment voucher. The address for mailing is:
Oregon Department of Revenue
PO Box 14720
Salem OR 97309-0463
- **Instruct taxpayers not to mail a voucher to the department if the tax due was paid by direct debit or credit card.**

Payment Plans

Even if the taxpayer cannot pay the total tax owed by April 16, 2018, they must file the return on time.

Inform the taxpayer that they will owe a 5 percent late payment penalty on any 2017 tax not paid by April 16, 2018. If the taxpayer pays what they can by April 16, it will reduce the amount of late payment and interest charges they will owe.

The late payment and interest charges will be assessed on any remaining balance of unpaid tax after April 16, 2018.

As soon as the taxpayer knows the amount of tax due, they can set up a payment plan by calling Tax Services in Salem at 503-378-4988 or toll-free from an Oregon prefix 1-800-356-4222. The taxpayer doesn't need to wait to get a bill for the balance. The DOR will send a bill after April 16.

Schemas, Specifications, and Attachments

Oregon adopted the E-Standards (TIGERS) structure in the development of forms-based schemas.

The E-Standards structure adopted by Oregon includes standardized schemas for header, data, binary attachments, and financial transactions.

Software developers should apply data from tax forms to the appropriate data element from the XML schema.

All XML data must be well formed.

Packaging of data and transmission payload must be in the proper format.

A submission must contain both the state return and the federal return(s) submitted to the IRS. **Oregon requires a complete copy of the Federal return (including schedules) to be included with the Oregon submission.** If the taxpayer is filing their Oregon return based on a 'pro forma' federal return, the pro forma return must be the return in the 'IRS' folder. The actual returns the taxpayer(s) filed with the IRS may be included in the transmission as well in the 'IRS1' and 'IRS2' folders.

Each submission must be in a Zip archive format. The SOAP message itself must not be compressed or zipped.

The attribute stateSchemaVersion is fixed and will be updated if an updated schema is released. We will post the updated schema to the FTA Repository, StateSubmissionTyp in the StateSubmissionManifest should be 40 for Form 40, 4N for Form 40N, or 4P for Form 40P. PrimaryNameControlTxt and SpouseNameControlTxt in the StateSubmissionManifest cannot have spaces or special characters. For example, the name control for De La Rosa would be 'DELA', the name control for Al-Aziz would be 'ALAZ', and the name control for Wu would be 'WU'.

Accepted PDF Size

The instance of a federal or state XML file cannot exceed 750MB compressed. The maximum size of an individual PDF file attached to the submission is 60 MB uncompressed. The maximum total submission package size, including all federal and state XML files and PDF attachments is 750MB compressed.

Accepted Oregon personal income tax e-file documents for TY2017 for Modernized e-file (forms schemas included in the package):

1. Oregon Forms 40, 40N, or 40P (including schedules OR-ASC, OR-ASC-NP, OR-529)
2. Oregon Form OR-10
3. Oregon Schedule OR-WFHDC or WFHDC-NP
4. Oregon Form OR-24
5. Schedule OR-EIS - Exempt Income Schedule for Enrolled Members of a Federally Recognized American Indian Tribe
6. Oregon Only Schedule A
7. OR-DEPR Oregon Depreciation Schedule
8. Oregon TriMet Transit returns (Form OR-TM)
9. Oregon Lane Transit returns (Form OR-LTD)
10. Schedule OR-PTE-FY, Schedule OR-PTE-NR, or Schedule OR-PTE-PY

For Processing Year 2018, Oregon cannot electronically accept:

- Oregon Form 243, Claim to Refund Due a Deceased Person
- Returns for tax years prior to 2015
- Non-calendar year returns (fiscal or short-year)

Data Requirements

In general, send data elements only if they contain data values. It is not necessary to send empty data elements or optional data elements that contain zeros.

Type of Filings Accepted

Oregon will accept both linked and unlinked submissions. The complete federal return (including schedules) must be included with both types of filings.

Types of Attachments Accepted

Oregon only accepts attachments in PDF form. No other file types may be attached.

Handling of Attachments

Oregon has 1 required PDF attachments; named *SchExemptIncome* for Schedule OR-EIS. You may scan and attach the Special Case Attachments listed below to the MeF return, however, we recommend that you either mail or fax Form 243, *Claim of Refund Due a Deceased Person*, to ensure that it is processed efficiently. Aside from *SchExemptIncome*, Oregon does not have a specific naming convention for the attached PDF files; however, we do recommend that you name the files so we will recognize the document before we open it (e.g. ORSchMPC.pdf for Oregon Schedule MPC).

Special Case Attachments:

Returns that require additional documentation for processing **may still be e-filed to Oregon**. In order to speed processing and reduce the amount of processing related correspondence sent to taxpayers, we offer three options for submitting the other documentation to the department. **This is not a requirement** but many preparers find it helpful to submit this information at the time of filing the return.

The department will match the documentation to the e-filed return. Forms recommended for this treatment include:

- Form 243, *Claim to Refund Due a Deceased Person*
- Transfer Notice for Certain Credits
- “as if” federal form (1040, 1040A, 1040EZ) filed with the IRS
- **Do not attach Oregon Lane Transit returns, or Oregon TriMet Transit returns. These must be filed separately. These forms may be electronically filed.**

Information may be:

- Faxed to the department at:
 - 503-345-2355 – WFHDC correspondence
 - 503-345-2354 – All other correspondence
- Attached to the submission as a PDF binary attachment
- Mailed to the department at:
Attn: Suspense
PO Box 14999
Salem OR 97309-0990

Note: To ensure proper matching of the document to the return, waiting until you receive our acknowledgement to fax these documents will ensure that we have received your client’s return electronically from the IRS and have record of it in our system.

Miscellaneous

Timeliness of filing and Timestamp

The filing deadline for tax year 2017 is April 16, 2018. Taxpayers filing on extension have until October 15, 2018 to file their return and still be considered filing timely. Oregon recognizes the IRS received date as the received date for the Oregon return.

Timestamp

DOR looks at the ReceivedAtIRSTs (which used to be called ReceivedTimestamp) that is found in the GetNewSubmissionsResponse XML to determine timeliness. We convert the timestamp to local (PST) time.

Policy on rejected returns

Per Oregon Administrative Rule (OAR) 150-314.385(4)(1), taxpayers whose returns are rejected by either the IRS or the Oregon Department of Revenue have 30 days from the date of the original transmission to send a 2D barcode return to the DOR. The DOR will use the original transmission date of the return as the received date for the 2D barcode return. Oregon Form EF must be sent with the 2D barcode return if the taxpayer’s signature is not on the paper form.

Appendix

Oregon Personal Income Tax Business Rules for Tax Year 2017 Version 2017v1.0

Personal Income Tax Business Rules

| Rule Number | Rule Text | Error Category | Severity |
|-------------|--|---|----------|
| OR-001 | Software ID Blocked | Software ID Error | Reject |
| OR-002 | Unsupported Tax Year/Schema Version/Form Type | Crosscheck Error | Reject |
| OR-003 | XML Validation Error | XML Validation | Reject |
| OR-004 | Federal Return Not Attached | Missing Document | Reject |
| OR-005 | Return Type in State Header does not match StateSubmissionTyp in State manifest | Crosscheck Error | Reject |
| OR-006 | Software ID is not on file with Oregon (TEST) | Procedure Error | Reject |
| OR-007 | Test return in production | SSN Error | Reject |
| OR-008 | Production SSN in test | SSN Error | Reject |
| OR-009 | Other Additions Codes and/or Amounts missing | Missing Document | Reject |
| OR-010 | Other Subtractions Codes and/or Amounts missing | Missing Document | Reject |
| OR-011 | Taxes Paid to Another State (credit code 802 and/or 815). State Code(s) and/or Amounts missing | Missing Document | Reject |
| OR-012 | Other Credits Codes and/or Amounts missing | Missing Document | Reject |
| OR-013 | Other Adjustments Codes and/or Amounts missing | Missing Document | Reject |
| OR-014 | Other Deductions Codes and/or Amounts missing | Missing Document | Reject |
| OR-015 | Duplicate Original Return | Duplicate Return | Reject |
| OR-016 | Schedule OR-EIS, Exempt Income Schedule for Enrolled Members of a Federally Recognized American Indian Tribe, is missing | SchExemptIncome (in schema, if supported) or SchExemptIncome.pdf is missing | Reject |
| OR-017 | Invalid Routing Number | Missing Document | Reject |
| OR-018 | Direct debit requested but the Financial Transaction is missing or direct debit is not requested and the Financial Transaction is sent | Missing Document | Reject |

| Rule Number | Rule Text | Error Category | Severity |
|--------------------|---|---|--------------------------|
| OR-020 | Can't claim both Oregon Surplus credit (kicker) and State School Donation | Error | Reject |
| OR-022 | Oregon Pass-Through Entity Income Reduced Tax Rate Schedule is missing | SchPTEFY, SchPTENR or SchPTEPY is missing | Reject |
| OR-023 | Software ID is not on file with Oregon | Procedure Error | Reject |
| OR-024 | Schedule OR-WFHDC is missing | Missing Document | Reject |
| OR-025 | Form OR-10 is missing | Missing Document | Reject |
| OR-026 | Schedule OR-WFHDC-NP is missing | Missing Document | Reject |
| OR-027 | 'Prime ITIN to SSN' or 'Secondary ITIN to SSN' checkbox checked but the ITIN is missing | Missing | Reject |
| OR-101 | Amended Statement is missing | Missing Document | Alert – Processing Delay |
| OR-109 | Delay to verify Mobile Home Credit | Warning | Alert – Processing Delay |
| OR-110 | Delay to verify Schedule OR-WFHDC | Warning | Alert – Processing Delay |
| OR-118 | Delay to verify Schedule OR-WFHDC-NP | Warning | Alert – Processing Delay |
| OR-119 | Delay to verify Oregon Pass-Through Entity Income Reduced Tax Rate Schedule | Warning | Alert – Processing Delay |

**Oregon Personal Income Tax Business Rules for Tax Year 2017
Version 2017v1.0**

Transit Self-Employment Business Rules

| Rule Number | Rule Text | Error Category | Severity |
|--------------------|--|-----------------------|-----------------|
| OR-003 | XML Validation Error | XML Validation | Reject |
| OR-005 | Return Type in State Header does not match StateSubmissionTyp in State manifest | Crosscheck Error | Reject |
| OR-006 | Software ID is not on file with Oregon (TEST) | Procedure Error | Reject |
| OR-007 | Test return in production | SSN Error | Reject |
| OR-008 | Production SSN in test | SSN Error | Reject |
| OR-017 | Invalid Routing Number | Missing Document | Reject |
| OR-018 | Direct debit requested but the Financial Transaction is missing or direct debit is not requested and the Financial Transaction is sent | Missing Document | Reject |
| OR-019 | Schedule OR-TSE-AP must be included if the return is apportioned | Missing Document | Reject |
| OR-021 | Transit return can't be joint | Error | Reject |
| OR-023 | Software ID is not on file with Oregon | Procedure Error | Reject |