



PERMANENT ADMINISTRATIVE ORDER

REV 8-2025
CHAPTER 150
DEPARTMENT OF REVENUE

FILED

10/02/2025 4:54 PM
ARCHIVES DIVISION
SECRETARY OF STATE
& LEGISLATIVE COUNSEL

FILING CAPTION: Amend rule to allow applicants of the Agricultural Employer Overtime Tax Credit to appeal.

EFFECTIVE DATE: 10/02/2025

AGENCY APPROVED DATE: 08/28/2025

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AMEND: 150-315-0071

RULE TITLE: Appeal from a Notice of Denial or Adjustment: Application for Agricultural Employer Overtime Tax Credit.

NOTICE FILED DATE: 07/31/2025

RULE SUMMARY: Applicants who receive a denial or adjustment notice for the Agricultural Employer Overtime Tax Credit can appeal.

RULE TEXT:

- (1) An employer that applied for the Agricultural Employer Overtime Tax Credit may appeal to the department if the department denies or adjusts the application submitted.
- (2) An appeal request must be emailed to the email address provided in the Notice of Agricultural Employer Overtime Tax Credit Application Denial or Notice of Agricultural Employer Overtime Tax Credit Application Adjustment.
- (3) An appeal must be submitted to the department within 30 days of the date on the Notice of Agricultural Employer Overtime Tax Credit Application Denial or Notice of Agricultural Employer Overtime Tax Credit Application Adjustment. The appeal must include:
 - (a) The reason for the appeal;
 - (b) An explanation of the disagreement; and
 - (c) Documentation supporting the employer's position.
- (4) The department's appeal determination results may be appealed to the Oregon Tax Court.

STATUTORY/OTHER AUTHORITY: ORS 305.100, ORS 315.133

STATUTES/OTHER IMPLEMENTED: ORS 315.133