



Finance, Budget and Tax Office

MULTNOMAH COUNTY OREGON

Dave Boyer, Chief Financial Officer

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December 10, 2004

The Administrator under the authority granted in County Ordinance 1012, Section 6 C hereby amends the following ITAX Administrative Rules to read as follows: effective December 10, 2004.

§ 11-616 Social Security Numbers

Pursuant to the authority provided by ORS 305.100 and 42 USC §405, tax returns, refund claims, applications, registrations, records, requests for information, reports, and other items of a similar nature filed with Multnomah County shall state the social security number or numbers of the individual taxpayer as required by the item being filed.

Social security numbers are used by the Administrator and his agent as a part of providing expeditious and practicable processing systems in the administration of the laws by the Administrator, including (but not limited to) such matters as the issuance of tax refunds, allocation or application of incoming tax payments and other matters of a similar nature. Social security numbers shall be used to establish your identity for tax purposes only.

The Administrator may require a taxpayer to provide a copy of the taxpayer's social security card.

According to § 11-607 social security numbers shall be confidential information. Disclosure of social security numbers resulting in a breach of confidentiality will result in penalties pursuant to § 11-699.

§ 11-619 Income Exemption Defined

INCOME EXEMPTION shall be an amount determined as follows:

(A) The amount of the exemption shall be \$2,500.00 in the case of a taxpayer whose filing status for purposes of filing an Oregon personal income tax return for the tax year is (1) single or (2) married filing separately.

(B) The amount of the exemption shall be \$5,000.00 in the case of a taxpayer whose filing status for purposes of filing an Oregon personal income tax return for the tax year is (1) married filing jointly, (2) head of household, or (3) qualifying widow(er).

(C) For purposes of paragraph (B), if a husband and wife file a joint Oregon tax return as non-residents, and one spouse is a resident of the County, the filing status for such husband and wife shall be deemed to be married filing separately for purposes of this § 11.619, and the amount of the income exemption shall therefore be \$2,500.00.

(D) The income exemption amount shall be increased by any retirement benefit paid out of the Oregon PERS retirement fund pursuant to ORS 238.445 and any federal retirement benefit that is taxed as income by the state of Oregon.

§ 11-623 Interest

(A) Interest shall be collected on any unpaid tax at the rate of 6% simple interest per year, computed from the original due date of the tax to the date of payment.

(B) Interest at the rate established in § 11-623 (A) shall be payable on any overpayments of tax. Such interest shall be computed as beginning 45 days after the later of the due date, the filing date or the date paid.

(C) The Administrator may waive or reduce interest for good cause. The Administrator may look to ORS 305.145 and OAR 150-305.145 for guidance in the waiver of interest. Additionally, in consideration of interest waivers for taxable year 2003, the Administrator may consider the fact that taxable year 2003 is the initial year of the ITAX.

Approved:

A handwritten signature in dark ink, appearing to read "David A. Boyer", is written over a light blue horizontal line.

David A. Boyer
ITAX Administrator
Chief Financial Officer
Multnomah County, Oregon

Dated: December 10, 2004