

2023 payment questions and considerations

Payment	SB 502A	Questions and considerations
Eligibility	Oregon full-year residents	<ul style="list-style-type: none"> ➤ Do taxpayers without a filing requirement qualify for the payment? (Ex. senior on Soc. Security) ➤ Can filers be claimed as a dependent and receive a payment? (Ex. children on parent returns) ➤ Do joint returns get one or two checks?
Qualification	Timely filed 2022 tax return (April 18, 2023)	<ul style="list-style-type: none"> ➤ Will “timely filed” include extensions (Oct. 16, 2023) ➤ Define date-certain rather than “timely filed.”
Amount	\$1,000 per return	<ul style="list-style-type: none"> ➤ Learned from One Time Assistance Payment project <ul style="list-style-type: none"> • Increase in counterfeit checks • Technical banking issues • Cash access - Communication with financial institution, check cashing outlets, and grocers. ➤ Character of payment (Ex. Stimulus payment, general welfare, refund) leads to taxability question
Method	Check only	<ul style="list-style-type: none"> ➤ Takes one-two months to print and issue checks - starts before due date for extensions. ➤ Increased fraud and mail theft. ➤ Taxpayers cannot donate to school fund or charitable checkoff.
Date issued	No later than Dec. 15, 2023.	Extension returns for tax year 2022 (due Oct. 16, 2023) may not be processed by December 15.
Administrative issues	High impact	<p>Jeopardizes enhancements that create a clear and easy experience for customers:</p> <ul style="list-style-type: none"> • Preparation for 2024 tax season (2023 tax year) • Kicker certified in October 2023 • Increased volume in customer service calls • Finance Unit – check processing and accounting • AG Overtime tax credit implementation • Project clean up and reconciliation during tax season (returned/reissued checks)

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