

Exemption From 90-Day Turnover Request

Overview

ORS 293.231 allows DAS to approve an exemption from the required 90-day turnover of liquidated and delinquent accounts receivable to the Department of Revenue's OAA unit or a private collection firm. The exemption process is described in OAM 35.40.10. To submit a request for your agency, you must provide all information required on this form and submit it to DAS CFO by March 31st.

Agency Name: _____

Primary Contact: _____

Contact Number: _____

Program Name: _____

Requesting:

180 day turnover

365 day turnover

Other _____

or All Agency Accounts

Collection Recovery and Cost of Collection

This information should be collected from the most recent June 30 fiscal year end data.

A. Total Account Receivable (A/R) dollars collected from CAFR: _____

B. Dollar amount of A/R as stated in the CAFR: _____

C. Total liquidated and delinquent **revenue** collected per LFO Report: _____

D. Dollar amount of liquidated and delinquent A/R per LFO Report: _____

E. Total cost of collection: _____

(Including direct collection costs, such as collectors' salary, other payroll expense, supplies, equipment, software, etc., and indirect collection costs, such as facilities, utilities, administrative overhead, etc.)

F. Amount spent to collect each dollar of revenue [Line E / Line C]: _____

The following information **must** be provided as attachments to this exemption request:

- A brief description of your program(s) including statutory and OAR citations
- Number (FTE) of staff, supervisor(s), and their job classifications
- A web link to or copy of your agency's collection policies and procedures
- Briefly explain the computation for your allowance for doubtful accounts and include the amount from the most recent CAFR
- A list of the various methods and avenues available to accept payments (phone, web, credit cards, ACH, etc)
- A list of special tools or authority your agency uses to collect accounts (skip tracing software, warrant authority, etc)
- An explanation of any special circumstances that require this exemption. This would identify a situation where turning over the account too quickly creates a "frustration of public policy" and you must explain how this circumstance is distinguished from a general exemption.

Requesting Agency Official: _____ Signature: _____

DAS CFO USE ONLY:

Received:

Approved:

Denied: