



# Annual Report

March 2025

**Oregon Department  
of Revenue**

[oregon.gov/dor](https://oregon.gov/dor)

A vertical photograph of a landscape. In the foreground, there is a field of golden-brown grass. In the middle ground, there are rolling hills with scattered trees and a few small buildings. In the background, a large, snow-capped mountain rises against a blue sky with wispy clouds.

2024

# Contact Us

Contact us for ADA accommodations or assistance in other languages.

[oregon.gov/dor](https://oregon.gov/dor)

503-378-4988 or 800-356-4222

[questions.dor@dor.oregon.gov](mailto:questions.dor@dor.oregon.gov)

Comuníquese con nosotros para solicitar adaptaciones de la ADA (Ley sobre Estadounidenses con Discapacidades) o asistencia en otros idiomas.

[oregon.gov/dor](https://oregon.gov/dor)

503-378-4988 o 800-356-4222

[preguntas.dor@dor.oregon.gov](mailto:preguntas.dor@dor.oregon.gov)



Phone Number

**503-378-4988 or  
800-356-4222**



Email Address

**[questions.dor@dor.oregon.gov](mailto:questions.dor@dor.oregon.gov)**



Website

**[oregon.gov/dor](https://oregon.gov/dor)**

# How We Partner with Sovereign Nations

Native American tribes hold unique political status and are recognized as sovereign governments. This sovereignty means that tribes have the authority to govern themselves, manage their own affairs, and make decisions independent of state laws. We recognize and respect the sovereign status of Oregon's nine federally recognized tribes and their respective authorities on tribal lands.

It is our policy to promote positive government to government relations through consultation with the tribes in areas where the development, implementation, and administration of agency programs may affect tribal members, lands, activities, or interests. We believe that continuing to build on our relationships with the tribes makes our agency more effective overall while supporting our work across the state and region.

Oregon personal income tax law relating to the taxation of Native Americans is found under ORS 316.777 and OAR 150-316-0595. This statute and the associated administrative rules exempt certain income earned by Native Americans in Oregon.

Oregon property tax law relating to the taxation of Indian properties is found under ORS 307.181 and OAR 150-307-0220. This statute and the associated administrative rules exempt certain properties from taxation.



## A Message from the Director

I am pleased to share the Oregon Department of Revenue's 2024 Annual Report. This report is intended to offer Oregonians insight into the work of the department.

We are focused on our vision, to create a clear and easy experience for our customers.

This year, we collected record-breaking revenue, fulfilling our mission of collecting the revenue Oregon counts on. We also distributed the largest kicker in Oregon's history.

This can't be done without our hard-working taxpayers, employees, and partners who together support Oregon's tax system.

Thank you for your continued partnership and support. I am excited about the work we have accomplished and look forward to the opportunities and successes that lie ahead.

With gratitude,

A handwritten signature in black ink that reads "Betsy A. Imholt". The signature is fluid and cursive.

Betsy Imholt

Director

Oregon Department of Revenue





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# Taxpayer Bill of Rights

## Our Promise to Oregon Taxpayers

At the Oregon Department of Revenue, the top priority is to treat every taxpayer fairly, professionally, and courteously. To this end, quality customer service is part of every employee's job. We expect staff to interact with taxpayers in a polite and respectful manner while working to answer questions or resolve any problems as quickly as possible.

Every interaction with a taxpayer will be guided by the agency's values:

- We work to earn the trust of taxpayers.
- We seek dignity and inclusion for all.
- We do the right thing.
- We build partnerships.
- We rise to the occasion.

Your rights as an Oregon taxpayer are spelled out in the Oregon Taxpayer Bill of Rights (ORS 305.860—305.900). The following is a summary of your rights and the Oregon Department of Revenue's responsibilities to you as an Oregon taxpayer.

## Taxpayer Rights

As a taxpayer, you are entitled to fair, professional, prompt, and courteous treatment. You also have specific rights under state law. You have the right to:

- Confidentiality. We are obligated to keep any tax information we have confidential, except for some circumstances when we may need to share with government agencies, such as the IRS and certain state and local agencies.
- Pay only your fair share of Oregon taxes under the law.
- A clear explanation of what you owe, including any penalty and interest.
- To meet with the department to discuss our determinations about your taxes.
- Enter into a payment plan for your tax debt if you meet the eligibility requirements and if the Director of the Oregon Department of Revenue determines that the agreement will facilitate collection of such liability.
- Request a waiver of interest or penalty in certain circumstances.

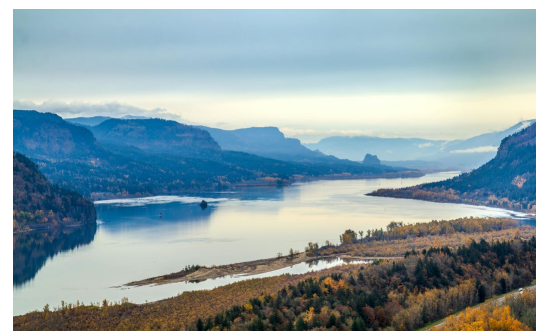


# Oregon Department of Revenue Responsibilities

The Oregon Department of Revenue is required to:

- Ensure the state's tax laws are applied consistently and fairly so you pay the correct amount of tax.
- Provide a clear explanation of the basis for our determination in the initial notice you receive about any underpayment of tax.
- Meet with taxpayers who wish to discuss the department's determinations about their taxes. During any meeting or communication, the department will explain your rights under each process, including the collections, audits, and appeal processes.
- Keep your tax information confidential, regardless of whether it comes from your state tax returns, letters to us, or meetings with you.
- Collect taxes owed to the state. When taxes go unpaid, we may need to start a collections process, under which you have specific rights.
- Provide a clear explanation of the audit process, including why we are asking for information, how we will use that information and what will happen if you don't provide that information, and a written explanation of any changes we make to your tax return because of the audit.

The Oregon Taxpayer Bill of Rights is available in [English](#), [Spanish \(Español\)](#), [Russian \(Русский\)](#), [Simplified Chinese \(普通话\)](#), [Traditional Chinese \(廣東話\)](#), and [Vietnamese \(Tiếng Việt\)](#).



# Taxpayer Resources

The Oregon Department of Revenue strives to create a clear and easy experience for our customers. Our mission, vision, and values guide us as we serve our customers and collect revenue that supports the critical infrastructure of Oregonians' daily lives.



82 %

of customers rated the agency's customer service as "good" or "excellent" based on overall experience for fiscal year 2024

## Taxpayer Help and Resources

Taxpayers can get help by phone, email, or the department's secure messaging system, Revenue Online. The department operates several call centers, each aimed at helping specific customer groups. They can also field calls and connect those who need translation services to a translation agent. The department directs emails to the specific tax program for customers to get help. Taxpayers using Revenue Online can connect with staff to share documents or get their questions answered. Individual program areas respond to the concerns or complaints they receive.



If the governor, a public official, or the Secretary of State Small Business Advocate Office gets a complaint or concern, they share it with the department. The appropriate program area assists with a response. The department director also handles complaints and concerns taxpayers share and works with programs for responses. An appeals process exists for taxpayers to challenge decisions made by the department.

Find specific program [contact information](#) at [oregon.gov/dor](http://oregon.gov/dor) under Get Help.

## Field Offices and Customer Service

The regional field offices support the Personal Income Tax program by providing walk-in customer service to taxpayers.

### Bend

951 SW Simpson Ave  
Suite 100  
Bend, OR 97702-3118  
541-388-6139 | M-F, 8 a.m.-5 p.m.  
Closed 12:30 p.m. - 1:30 p.m. daily

### Medford

3613 Aviation Way  
Suite 102  
Medford, OR 97504-6010  
541-858-6500 | M-F, 8 a.m.-5 p.m.  
Closed 12:30 p.m. - 1:30 p.m. daily

### Eugene

1600 Valley River Drive  
Suite 310  
Eugene, OR 97401-2160  
541-686-7935 | M-F, 8 a.m.-5 p.m.  
Closed 12:30 p.m. - 1:30 p.m. daily

### Portland

800 NE Oregon St  
Suite 505  
Portland, OR 97232-2156  
971-673-0700 | M-F, 8 a.m.-5 p.m.  
Closed 12:00 p.m. - 12:30 p.m. daily

### Gresham

1550 NW Eastman Parkway  
Suite 220  
Gresham, OR 97030-3832  
503-674-6272 | M-F, 8 a.m.-5 p.m.

### Salem (headquarters)

955 Center Street NE  
Salem, OR 97301-2555  
503-378-4988 or 800-356-4222  
M-F, 7:45 a.m.- 5 p.m.

### General Assistance

Phone: 503-378-4988 or 800-356-4222  
Asistencia disponible en español  
Fax: 503-945-8738  
TTY: We accept all relay calls

### Taxpayer Advocate Office

Phone: 503-945-8700  
Email: [taxpayer.advocate@dor.oregon.gov](mailto:taxpayer.advocate@dor.oregon.gov)



# Overview

The Oregon Department of Revenue administers Oregon tax laws, supports partners' programs, and acts as a central debt collection agency for other state agencies, boards, commissions, and local governments. We provide services for the public, tax professionals, cities, counties, local taxing districts, tribal governments, and other state agencies.

## Mission, Vision, Values

### Mission

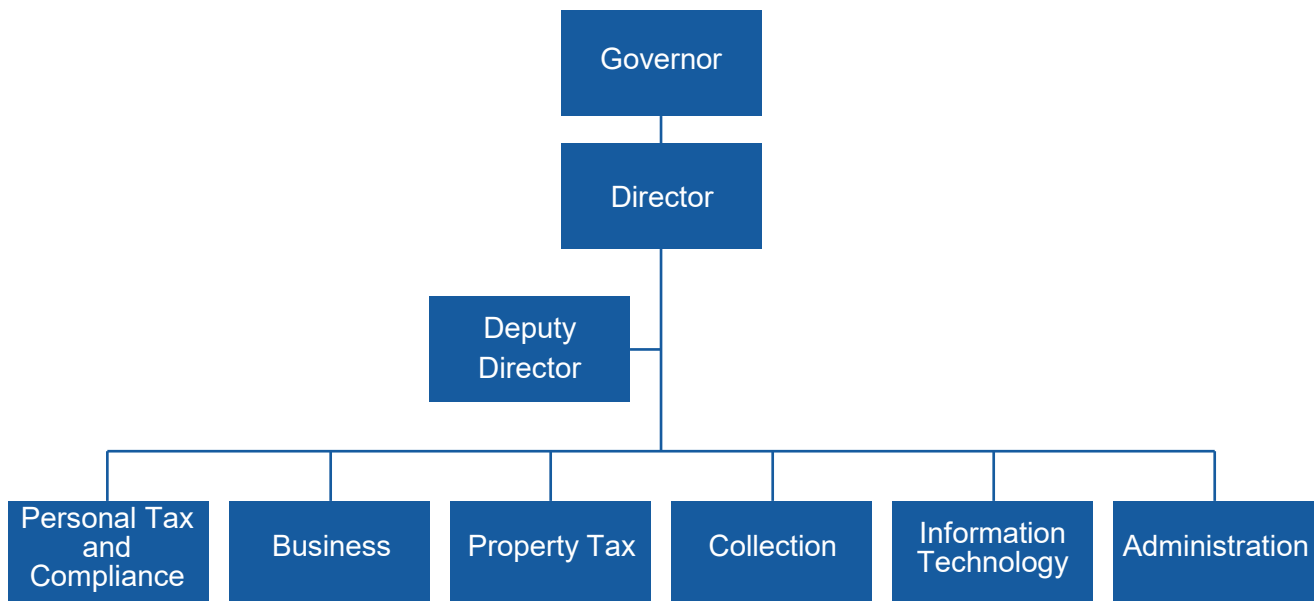
Together, we collect the revenue that Oregon counts on.

### Vision

To create a clear and easy experience for our customers.

### Values

- We work to earn the trust of taxpayers.
- We seek dignity and inclusion for all.
- We do the right thing.
- We build partnerships.
- We rise to the occasion.



## About the Oregon Department of Revenue

The Oregon Department of Revenue has about 1,000 employees from all over Oregon. Offices are in Bend, Eugene, Fossil, Gresham, Medford, Portland, and Salem. All offices are open to the public except for the office in Fossil, which is a call center.

We are committed to bringing in the revenue that Oregon counts on, whether it is through tax programs we administer, supporting our partners' revenue collection efforts, or collecting on debts owed to the state of Oregon. Our mission, vision, and values define our purpose and guide our work.



**3.9 M**

tax returns filed  
in 2024\*



**\$140**

in receipts for every dollar  
in expenditures \*\*



**87 %**

of refunds issued  
within 30 days\*

## Executive Team

The Revenue Leadership Team (RLT) is the executive leadership team of the Oregon Department of Revenue. RLT is a forum for communication and consensus-based, department-wide decision-making based on our mission and vision. The team's scope includes strategic planning, resource prioritization, strategic communications planning, data governance, and cross-agency operations, policy, and planning.

Betsy Imholt, Director

Satish Upadhyay, Deputy Director

Bram Ekstrand, Property Tax Division Administrator

Deanna Mack, Collection Division Administrator

Jay Messenger, Internal Controls Officer

Joanna Robert, Communications Director

Jon Dolan, Chief Information Officer

Katie Lolley, Business Division Administrator

Katie Thiel, Human Resources Director

Marjorie Taylor, Legislative Director

Megan Denison, Personal Tax and Compliance Division Administrator

Stefan Hamlin, Chief Financial Officer

Timothy Fitzgerald, Research Director

\*2024 data is provisional and may fluctuate due to the nature of the data.

\*\*2021-2023 biennium data.

# Strategic Goals

The 2022-2027 Oregon Department of Revenue Strategic Plan, Oregon Counts on Us, maps out a course of action for the department that commits to racial equity, improves customers' experience, supports employees, and leverages data. The department is committed to working with customers, partners, and local communities across Oregon to fulfill the department's mission and vision.

## 2022-2027 Strategic Plan: Priorities and Goals

In January 2024, the Oregon Department of Revenue published its updated strategic plan. With the information that was learned from Revenue staff and customers, and with the significant progress that was made on the original strategic projects, Revenue leadership has adopted updates to the original strategic goals. These updated goals allow us to continue work and focus on the four strategic priorities – Racial Equity, Our Customers, Our Employees, and Our Data.

The 2022-2027 Strategic Plan priorities and updated goals include:

**Racial Equity:** Adapt the culture, modify practices, and adjust infrastructure to ensure dignity and inclusion for all.

- Implement and monitor Racial Equity Plan.
- Analyze and train on Racial Equity Impact Statements.

**Our Customers:** Make it simpler for customers to work with the department.

- Upgrade to modern contact systems.
- Improve access and reduce barriers for online filing and payments.
- Improve the quality of correspondence.
- Accept all payments for all programs regardless of a customer's access point.

**Our Employees:** Train and prepare the workforce for the future.

- Support employee growth.
- Create opportunities for cross-functional communication.

**Our Data:** Enhance data access and use.

- Improve data literacy.
- Improve data governance.

The department created an action plan consisting of 12 projects to achieve these priorities and goals.



## 2024 Strategic Accomplishments

In 2024, Strategic Plan project managers and their teams worked on tasks for 11 projects. Below are the main achievements they completed toward their goals.

### **Project 1: Implement and Monitor Diversity, Equity, and Inclusion Plan**

The department has made progress towards the strategies and actions in the plan. The project manager reviews progress quarterly with the director and Revenue Committee on Diversity and Inclusion. Please see page 20 for a summary of the progress made over the last year.

### **Project 2: Racial Equity Impact Statement**

The department reviewed the Racial Equity Impact Statement, which helps in developing department budgets and administrative rules. The department worked with users to find challenges and areas to improve so the process can work more efficiently.

### **Project 3: Customer Experience Improvement Program**

The department listened to customer feedback and improved Revenue Online. The department introduced a chatbot named Doug, which has helped customers over 24,000 times. The department hired a coordinator to support Revenue Online and the chatbot.

The department expanded its online survey tool for customer feedback. The department created dashboards for contact centers to make it easier for contact center leaders to access data, manage high-volume events, improve customer experiences, and make data-informed decisions. The department also improved email routing, automating email distribution for faster email response times.

The customer experience improvement program also improved the “Where’s My Refund?” tool using ideas from both customers and employees. This project helps customers see the status of their tax refund more clearly.



## **Project 4: Direct File - Linking to the IRS**

The department successfully prepared to launch the new direct file tool on time in January 2025 in coordination with the IRS. The option to use the combination of IRS Direct File and Direct File Oregon to file both federal and state income taxes is new this year.

Direct File Oregon is an interview-based software that allows most full-year residents to file their personal state income tax return electronically directly with the Oregon Department of Revenue for free. The department built on its successful launch of Direct File Oregon in 2024 to connect with the IRS in 2025.

## **Project 5: Interactive Calendar**

The department created a comprehensive online calendar of all tax program due dates in one location. It will go live summer 2025.

## **Project 6: Correspondence and Letters**

The department reviewed and updated 41 out of more than 360 letter types from all divisions sent to hundreds of thousands of Oregon taxpayers each year. The improvements will ensure the letters our customers receive are more clear, concise, and consistent. The department will configure the letters in its tax processing system for sending once the reviews and changes of all remaining agency letters are complete. The department expects to complete this project by late 2025.

The letters are updated using feedback from customers, tax professionals, and external partners.

## **Project 7: One Stop Shopping for Payments**

The department completed this project which aimed to improve service to customers by accepting all payments for a customer during one call or visit. This initiative launched on January 6, 2025.

## **Project 8: Employee Mentorship Program**

The department expanded its mentorship program to all employees. This program helps address developing employees for the agency's critical positions and is key to succession planning.

Currently, 45 mentees are participating in the program with support from 33 mentors.





## **Project 9: Create Opportunities for Cross-Functional Communication**

The department developed an internal communications survey to identify what is working well and what challenges and opportunities exist within the agency. The goal of the project is to improve cross-functional communication, gain efficiencies, and build and maintain a strong culture of collaboration. The survey will launch February 2025. The department will analyze and distribute the results in spring 2025.

## **Project 10: Data Literacy Survey**

The department made progress implementing its data strategy, including conducting a second data literacy survey to measure employees' self-reported assessment of the agency work environment for data analysts. Results showed progress since the 2022 survey, with a 22-point improvement in average scores. This is part of how the department uses data for informed decision-making, enhanced efficiency, innovation, and problem solving.

## **Project 11: Shared Analytics Log**

The department will launch a three-month pilot program in February 2025 to track the responses to external parties who submit ad hoc requests for department data.

## **2024 All-Agency Conference: Growing Through Connections**

Nearly 500 Revenue employees joined in person at Revenue's first All-Agency Staff Conference in November. The conference provided opportunities for employees to build connections and gain knowledge on a variety of topics.



## Diversity, Equity, and Inclusion Plan Progress

Fulfilling the department's mission of together collecting the revenue that Oregon counts on requires the department to recognize, address, and end institutional racism and discrimination. The department is committed to addressing equity and creating an inclusive environment for all employees and customers.

The Oregon Department of Revenue's 2023-2027 Racial Equity Plan incorporates the 10 strategies laid out below in the State of Oregon's Diversity, Equity, and Inclusion (DEI) Action Plan and details the actions the department will take to apply those strategies through 2027.

1. Agency-Specific Diversity, Equity, and Inclusion Plan
2. Agency Diversity, Equity, and Inclusion Infrastructure
3. Inclusive Communications
4. Community Engagement
5. Disaggregated Data as a Lever for Change
6. Equitable Budget, Inclusive Budget Process, and Investing in Target Communities
7. Contract Equity and Improving Agency Procurement Processes
8. Diversifying the Workforce and Creating an Inclusive Workplace
9. No tolerance for Racism, Hate, and Discrimination
10. Urgency, Transparency, and Accountability in All Operations





During this year, the department worked toward progress on each of the strategies in the plan. The department shares highlights of that progress below.

## Diversity, Equity, and Inclusion

The department restarted the Revenue Committee on Diversity and Inclusion in January, and the committee meets monthly. Every quarter, the committee reviews the progress of action items in the racial equity plan. The committee's mission is to foster a safe, diverse, and inclusive culture, and to improve equitable access to the department's services, programs, and resources for both employees and customers.

The department also reviewed and updated position descriptions to include the state's equity vision, values, and goals, and to use gender-neutral language.

## Resources and Communication


In the 2023 legislative session, the department got resources to understand how its hiring practices and employee experiences impact communities of color. This work will be done by creating a recruiting and marketing strategy for underserved and under resourced communities and tracking, measuring, and reporting changes in the demographics of agency employees.

The department updated the agency's written style guide with more guidance on language and created a training on effective business writing available to all agency staff.

## Community Engagement

The department created a community engagement team to work with community members and culturally-specific, community-based organizations. The team listens to the concerns of the community and asks communities what they need before conducting outreach, including the best ways to share information and through which media. The department also provides information through many communication channels and in several languages on different tax programs, helping community members understand how to access benefits and services.

After community engagement events, the department sends out a survey or message to collect feedback. The department ensures it communicates, shares, and addresses feedback for every community engagement project.



Attended outreach  
events in **24 Oregon  
counties**, directly  
meeting with  
Oregonians



**142**


events attended



Participated in  
**in-person and  
virtual** events

# Governor's Expectations

In January 2023, Governor Tina Kotek established expectations for state agencies to create standard systems of agency reporting so the Governor can look across the entire enterprise of state government and understand how agencies are doing. Below are the expectations that were set and the Oregon Department of Revenue's status.

-  **Perform employee quarterly check-ins.**  
The department had a 100 percent success rate of performing employee quarterly check-ins.
-  **Conduct an employee engagement survey once per year.**  
The department conducted an employee engagement survey in August 2024.
-  **Update agency strategic plan following an enterprise-wide standard format and align with Governor Kotek's goals.**  
During 2023, the department updated its strategic plan using feedback from customers, external partners, and internal employees. The updated strategic plan can be found in the appendix of this report.
-  **Develop an IT strategic plan aligned with statewide goals.**  
The department's IT strategic plan was completed and submitted to the Oregon Department of Administrative Services (DAS) at the end of October 2024.
-  **Develop an agency succession plan.**  
The department has updated its succession plan and submitted it to DAS by the 2024 deadline.
-  **Adopt an agency diversity, equity, and inclusion (DEI) plan.**  
In January 2023, the department adopted the agency's first DEI plan which incorporates the 10 strategies laid out in the State of Oregon's Diversity, Equity, and Inclusion Action Plan. The agency worked to revise the plan in 2024 and will publish the updated plan in early 2025.

- ✓ **Annually update a continuity of operations plan.**  
The department submitted an updated continuity of operations plan by the September 2024 deadline.
- ✓ **Keep the average time to fill vacancies below 50 days.**  
The department's average number of days to fill vacancies for 2024 was 42 days.
- ✓ **Keep the vacancy rate below 12 percent.**  
The department's vacancy rate for 2024 was 3.4 percent.
- ✓ **Report semi-annually on progress to implement audit recommendations.**  
The department submitted its report in advance of the 2024 deadlines.
- ✓ **Ensure all new employees participate in new employee orientation within 60 days of hire.**  
97 percent of new Revenue employees participated in new employee orientation within 60 days of hire.
- ✓ **Ensure all new state employees participate in DAS' customer service training within 60 days of hire once it is developed.**  
100 percent of new Revenue employees participated in DAS' customer service training within 60 days of hire.
- ✓ **Ensure all new employees participate in Uplift Oregon's benefits workshop within 30 days of hire.**  
100 percent of new Revenue employees participated in Uplift Oregon's benefits workshop within 30 days of hire.
- ✓ **Ensure managers new to managing in state government complete training within four months.**  
92 percent of managers enrolled for Foundational Training within five days.
- ✓ **Complete a director 360-performance review every two years.**  
The department conducted its director 360-performance evaluation in October 2024 and submitted the results to DAS.



# Divisions and Sections

## Administration Division

The Administration Division includes the Director's Office, Financial Services, Communications, Human Resources, Internal Audit, Research, and Internal Controls Office. Core functions include department leadership, central administration, legislative coordination, public outreach, and performance management functions. Effective management of this program supports the department's staff in providing core business program delivery and customer assistance. Within the Administration Division is also the separate and distinct Office of the Taxpayer Advocate.

## Director's Office

The Director's Office provides leadership and direction for the department's programs and divisions. The director, deputy director, executive support staff, legislative policy, rulemaking, operations, and taxpayer advocate office reside in the Director's Office.

## Accomplishments

- Mapped and reviewed agency compliance check processes to ensure consistency and efficiency. Increased approval rate for the tax compliance certificate.
- Approved and adopted the special retention schedule in June 2024, replacing the outdated retention schedule from 2008.
- Revised and submitted government-to-government report in December 2024. The report describes the agency's programs and interactions with Oregon's nine federally-recognized tribes over the year.
- Revised and adopted 29 policies. Repealed 26 policies.
- Updated the department's diversity, equity, and inclusion (DEI) plan with accomplishments and refreshed actions.



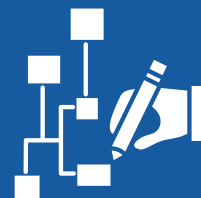
**50%**

of employees  
are engaged



**9**

process  
improvement  
workshops  
facilitated



**39**

processes  
mapped and  
improved

## Taxpayer Advocate Office

The Taxpayer Advocate Office serves as a resource for taxpayers. It also serves as a voice for reducing barriers to compliance and increasing accountability to taxpayers within the department.

Taxpayers who have exhausted the normal channels can contact the Taxpayer Advocate Office with their individual issues, and staff may then assist in problem solving, providing information, or expediting department service as appropriate. Through repeated patterns in taxpayers' issues or other high-level observations, the Taxpayer Advocate Office also identifies systemic issues in the department's processes and procedures and recommends solutions to address them.

Non-governmental organizations and related groups who engage in tax filing assistance and tax reform advocacy (for example, Metropolitan Family Services or the Ford Family Foundation) use the Taxpayer Advocate Office as a resource for information and collaboration as well as a point of contact for advocacy and assistance within the department. The Taxpayer Advocate Office is partnering with the Oregon Department of Human Services and the nonprofit Metropolitan Family Services-CASH Oregon to create an interactive tax clinic map for publication and outreach to low-income individuals in need of tax assistance.

### Accomplishments

- Conducted root cause analysis and made recommendations to improve internal processes to improve customer service.
- Promoted free tax help assistance to Oregonians reaching 172,000 views.
- Received 995 customer inquiries and investigated 242 cases.
- Ensured that the department improved ease and use of power of attorney forms for taxpayers.
- Participated in an internal audit to evaluate the effectiveness of the agency's taxpayer response processes for taxpayer inquiries that are received and processed outside of the customer call centers, which included the Taxpayer Advocate Office.
- Attended multiple career fairs on behalf of the department in May and June 2024.
- Presented about the Taxpayer Advocate Office internally, to external organizations like the Oregon State Bar and the Business Diversity Institute, and in external conferences like the 2024 Government to Government Tribal Summit.

**995**

taxpayer  
inquiries

**4 DAYS**

median days to  
close a case

**242**

investigative  
cases

**147**

cases resulting in an  
improved process

**Top inquiry types: Tax  
refunds, debt collection,  
and personal income tax**

## Financial Services

Financial Services provides accounting, budget, facility management, and procurement services to the department. The division manages the collection and distribution of funds from the department's 63 tax and fee programs, the monitoring and payment of department expenditures, the collection of administrative costs, the creation and maintenance of the department's budget, the management of its facilities, and the procurement of goods and services.



**100%**

revenue  
transfers timely

### Accomplishments

- Submitted the 2025-27 Agency Request Budget on time.
- Completed the cost allocation process for 2023-25 with administration reconciliation.
- Received the Oregon State Government "Gold Star Award" for accounting excellence and achievement in 2023.

**99.8%**

revenue  
transfers  
accurate

## Communications

Communications provides guidance and expertise to assist department business areas in communicating with taxpayers, community members, and external partners. The unit provides public affairs and web services to communicate information to the public.

### Accomplishments

- Created content for and grew the department's YouTube channel. Grew the YouTube channel audience by 120 percent in 2024 and gained nearly 200,000 views.
- Contracted with Tyler Technologies to conduct usability testing on the Forms and Publications webpage. Made improvements to the page based on user feedback and test results.



**2.2 M**

users  
accessing  
website



**147,502**

email  
subscribers



**6.6 M**

news release  
audience reach

## Human Resources

Human Resources (HR) provides general oversight of the department's relationship with its more than 1,000 employees. Specific responsibilities include the recruitment and retention of skilled employees, management of personnel issues, and the coordination of labor relations for the department.

### Accomplishments

- Certified eight HR employees in Mental Health First Aid to recognize the signs and symptoms of mental health challenges that may impact adults and apply the appropriate steps in a challenging situation.
- Improved efficiency in recruiting new employees. Averaged 41.5 days to fill vacant positions, exceeding the Governor's goal of 50 days.
- Recruited and onboarded 171 employees. Recruited and onboarded 64 seasonal employees.
- Attended six career fairs in rural Oregon (Baker County, Burns, Fossil, La Grande, Prineville, and Madras). Participated in four virtual career events and coordinated participation of agency employees in eleven additional events.

## Internal Audit

The purpose of Internal Audit is to provide independent, objective assurance that the internal control framework is operating according to management intent, as well as consulting services to help the organization accomplish its objectives. Internal Audit's approach brings systematic, evidence-based evaluation and improvement recommendations supporting the effectiveness of governance, risk management, and control processes aligned with the department's strategic objectives.

### Accomplishments

- Launched a new dynamic audit recommendation follow-up process and interactive dashboard. This tool aggregates data from various sources to track, monitor and implement audit recommendations. The tool offers real-time updates, and customizable visualizations that provide actionable insights on the status of internal audit recommendations. The expected outcomes of using this tool include increased transparency and accountability in the agency's audit recommendation follow-up process.



**3.4%**

vacancy rate

**39,475**

total hours of  
training

**2,275**

hours of  
LinkedIn  
Learning



**20**

written audit  
recommendations

**39**

closed audit  
recommendations

**3**

completed audits and  
consulting projects

## **Research**

The purpose of the Research Section is to inform tax policy development and public discourse at the state level. The section also contributes to the enhancement of internal data analytical capacity throughout the department. The Research Section is composed of economists and research analysts who produce descriptive information about the department's tax programs, conduct analysis relating to the revenue and distributional effects of actual or proposed changes in law, and consider the impact of proposed changes on the department's administrative activities. The section participates in state revenue forecasting and tax policy analysis, working closely with the DAS Office of Economic Analysis and the Legislative Revenue Office.

### **Accomplishments**

- Provided analysis, consultation, and factual reporting to the Office of Economic Analysis in support of revenue and economic forecasting. Computed revenue forecasts for 21 state or local revenue streams for which the department has a role.
- Developed and implemented a standardized method of identifying usage of refundable state tax credits by federal poverty level for various state agencies.
- Compiled and published four complex reports describing Oregon's major tax programs.
- Led two major agency data projects on data literacy and governance.
- Maintained the quarterly dashboard of measures for the department's operations.

## **Internal Controls Office**

The Internal Controls Office (ICO) monitors and promotes department's compliance with legal requirements and standards and works to mitigate cybersecurity and operational risks. The ICO is also responsible for business continuity planning and administration. The ICO includes the Agency Compliance, Agency Risk Management, and Resiliency programs.

### **Accomplishments**

- Developed and launched taxpayer Authorization to Represent and Authorization to Release Tax Information forms and implemented a uniform review process, creating a clearer and easier experience for our customers and staff.
- Worked with agency staff to promote compliance with IRS requirements and prepare for 2024 IRS Safeguard Review, resulting in a 39 percent reduction in findings from the last IRS review in 2021.
- Implemented, in collaboration with Procurement and Information Technology, the vendor inventory and classification procedures to support supply chain risk management to bolster agency cybersecurity.
- Developed emergency response plans for all agency offices in collaboration with agency personnel and created agencywide computer-based safety and security training for roll out in 2025.
- Tripled the number of participants that completed the annual risk assessment survey in 2024 in order to get a more comprehensive understanding of the risks facing the department for use in analysis, monitoring, and response to agency risks.



## **Business Division**

The Business Division administers tax, fee, and licensure programs to which large and small businesses are subject. The division is responsible for 34 revenue streams. The division also works diligently to provide excellent service to taxpayers to enable them to comply with the various tax laws in an efficient manner.

### **Withholding and Payroll Tax Section**

The Withholding, Other Taxes and Fees Section is responsible for the administration of multiple programs including Personal Income Tax Withholding, Statewide Transit Tax, Lane and TriMet Transit Payroll Taxes, State and Local Marijuana Retail Tax, and Cigarette, Psilocybin, and Tobacco taxes, as well as Tobacco and Kratom Registration. The section is also responsible for collecting payments from employers for unemployment insurance, paid leave, and worker's benefit fund programs that are administered by other agencies.

### **Oregon Special Business Programs Section**

The Oregon Special Business Programs Section is responsible for the administration of taxes and fees such as the Corporate Activity Tax, State and Local Transient Lodging Tax, Emergency Communications Tax (911), Coordinated Crisis Services Tax (988), Petroleum Load Fee, Amusement Device Tax, Hazardous Substance Possession Fee, Vehicle Privilege Tax, Vehicle Use Tax, Bicycle Excise Tax, Heavy Equipment Rental Tax, Loaded Tank Railroad Car Fee, and the Criminal Fines Assessment program. This section is also responsible for auditing the tobacco and marijuana tax programs.

### **Corporation and Estate Section**

The Corporation and Estate Section is responsible for administering the Corporation Excise and Income Taxes, Estate Transfer Tax, Fiduciary Income Tax, and TriMet and Lane Self-Employment Tax programs.

### **Accomplishments**

- Worked with the Department of Consumer and Business Services and the Oregon Employment Department under direction from the Governor's Office to identify potential changes each agency would need to make to create consistencies in the requirements for worker leasing companies and professional employer organizations and their clients.
- Implemented a process improvement to improve the flow of return processing. Found efficiencies and changed the way paper returns transfer, saving multiple days in the process.
- Onboarded two new localities for state administration of their local transient lodging tax.
- Developed a calculator for the Oregon Business Development Department and taxpayers to use when calculating the research and development credit.
- Completed 202 Voluntary Disclosure Agreements. These are done when a non-filing taxpayer comes forward voluntarily to file, so we waive penalties.
- Implemented new emergency 988 tax to fund the suicide prevention and behavioral health crisis system.
- Attended 96 outreach events statewide.

## **Collection Division**

The Collection Division has program responsibility for the collection of delinquent debt owed to the Oregon Department of Revenue or other public agencies. The division supports collection of past-due debt through letters, education, face-to-face contact, online interactions through Revenue Online, the Collection Division call center, as well as establishing payment plans and enforced collections such as garnishments and seizures.

### **Tax Collection Section**

The Tax Collection section is responsible for collecting delinquent taxes from businesses and individuals for more than 40 tax and fee programs the department administers. Collection activity occurs when there are unpaid taxes or fees resulting from a taxpayer filing a return without full payment, assessments based on processing or audit adjustments or filing enforcement activity.

### **Other Agency Accounts Section**

The Other Agency Accounts (OAA) Section achieves maximum recovery of debts owed to other state of Oregon agencies and local governments. The department redistributes revenues collected by OAA back to the public entity net of our service fee.

### **Operations, Policy and Systems Administration Section**

The Operations, Policy and Systems section is responsible for division data analysis and metrics, policy development (legislation and administrative rules), appeals, division training, and systems support. The section also supports the work of the Collection Division through advanced collections activities and resolving constituent issues; it manages the state's interest in bankruptcy court proceedings, manages contracts with private collection firms to assist the department in collecting debts on behalf of the State of Oregon, provides support for customers suffering a hardship, and provides clerical support for the division.

### **Accomplishments**

- Implemented a new scoring model for debts collected by the department. Based on over 120 characteristics, debts that require revenue agent intervention are prioritized over debts that are most likely to be paid without user intervention.
- Implemented Senate Bill 1595, a bill that increases exemptions from garnishment effective January 1, 2025.
- Re-launched the department's system to issue garnishments automatically based on system rules.
- Amended the Settlement Offer administrative rule to improve transparency of criteria the department considers during an offer and improve the departments' ability to resolve debt that is not likely to be collected to other means rule (OAR 150-305-0090).

## Information Technology Services Division

Information Technology Services Division is the department's resource in information technology, forms and publication design, and mail, tax return, and payment processing. The division provides the leadership and expertise in IT for computer solutions, knowledge, and support. It ensures clear, accurate, and taxpayer friendly forms and publications are provided to Oregon's taxpayers. Additionally, the division is the department's mail and tax return and payment processing section, leveraging technology for efficient data capture.

### Application Services

Application Services develops and maintains software applications used by the Oregon Department of Revenue.

### Support Services

Support Services supports the department with its computer and telephone related issues. Support Services builds, supports, manages, and maintains the computer and telecom endpoint systems.

### Engineering Services

Engineering Services builds, supports, and maintains the computer systems that provide the necessary information to manage and control the business functions of the department.

### Processing Center

The Processing Center processes the department's mail, including all paper tax returns and check payments. The section is made up of seven units that ensure more than 400,000 paper tax returns are processed and \$22 billion in tax payments are banked each year.

### Forms and Publications

The Forms and Publications team ensures that clear, accurate, and taxpayer friendly forms and publications are provided to Oregon's taxpayers.

### Accomplishments

- Improved accounts receivable portfolio management by placing accounts that have a higher probability of collection with agents faster.
- Configured GenTax to allow sole proprietorships (SPs) and single member limited liability companies (SMLLCs) to be registered as business tax customers.
- Delivered online chatbot feature in Revenue Online for taxpayers to search for common topics and quickly get information.
- Launched the Processing Center's strategic plan including goals to continuously improve, improve transparency, develop feedback loops, and invest in staff development.
- Designed the new Voluntary Self-Identification of Race and Ethnicity form in 22 languages to allow taxpayers to provide race and ethnicity data.

## Property Tax Division

The Property Tax Division oversees the statewide property tax system for Oregon's 36 counties as well as administers 18 programs. Though counties directly collect the taxes, the Property Tax Division plays a large administrative role in helping counties evaluate and calculate property taxes.

### Support, Assistance, and Oversight Section

The Support, Assistance, and Oversight (SAO) Section makes property appraisal standards more equitable and uniform, sets statewide methods of assessment, monitors programs, provides training to county and department staff, evaluates county performance, and offers direct assistance to counties that do not have the tools or personnel to calculate their own property taxes. The section also administers the County Assessment Function Funding Assistance (CAFFA) grant program, helping to fund county assessment and taxation functions, as well as the department's valuation of industrial and centrally assessed companies.

**Forestland:** The Forestland Program within the division has three functions:

- Establishing the assessed value for approximately 8.2 million acres of forestland for a statewide assessed value of about \$2.9 billion; the program administers the Small Tract Forestland Severance Tax and Forest Products Harvest Tax programs.
- Determining the productivity classes of western Oregon forestlands, which are used for property tax values.
- Providing assistance to the counties identifying owners with 5,000 or more acres of forestland and providing general Forestland Program guidance

**Cadastral Information Systems:** The Cadastral Information Systems unit sets mapping standards for county assessment maps, maintains and updates maps for nine counties, and reviews and approves taxing district boundary change data. The unit also administers the Oregon Map (ORMAP) Project, which supports developing a seamless statewide digital tax lot base map.

**Oregon Property Tax Deferral for Disabled and Senior Homeowners Program:** This program provides seniors and people with disabilities a means to have their property taxes paid by the state, allowing them to remain in their homes. The taxes are repaid to the program when the property sells, allowing this program to be self-funded and sustainable.

### Valuation Section

The Valuation Section determines the real-market value for two main property types: state-appraised industrial properties (processing or manufacturing activities) and centrally assessed companies (companies operating in Oregon and other states, including airlines, utilities, railroads, and telecommunications).



## **Accomplishments**

- Delivered 20 training classes, developed three new classes, and eight new courses for DOR appraisers, county appraisers, and citizens involved in the local budget process.
- Attended county fairs to share information and increase awareness of the senior and disabled property tax deferral program.
- Deployed the partial exemption of assessed value tool in the wake of the new assessed value exemption rule.

## **Personal Tax and Compliance Division**

The Personal Tax and Compliance Division is responsible for managing the state's Personal Income Tax program, which accounts for \$25 billion per biennium in revenue for the General Fund. Additionally, the division is responsible for managing the state's partnership minimum tax program, pass-through entity elective tax program, and statewide transit individual program. The division focuses on improving and sustaining the voluntary tax system through policy development, providing tax forms, return processing, enforcement, and customer service.

### **Compliance Section**

The Compliance Section includes audit and regional field offices. This section helps taxpayers to be in tax compliance through customer service, tax help, and auditing tax returns. Tax compliance includes adhering to deadlines for filing and payments, reporting complete and accurate information, and keeping the required documents and recordkeeping.

### **Program Services Section**

Program Services Section manages the Personal Income Tax program by providing customer service in the department's call center and payment center; updating forms, publications, and website content; maintaining the return processing systems; detecting fraud and protecting refunds; correcting errors as returns are processed; assisting and billing non-filers; supporting legislative and department policy development; resolving appeals; and informing program changes through data management and process review.

## **Accomplishments**

- Participated in over 30 outreach events around the state, including county fairs, the state fair, and events for veterans.
- 240,000 taxpayers received \$51 million in Oregon Earned Income credit and Oregon Earned Income credit for individual taxpayer identification number (ITIN) filers.
- Approved \$5.3 million in Agricultural Employer Overtime Tax Credit applications in the first year of the tax credit program.
- Partnered with the Oregon Youth Authority to help youth in custody prepare their tax returns by guiding them step-by-step through the process.
- Answered over 200,000 calls in the Taxpayer Services Unit.

## 2024 Giving

The department's employees participate in activities to give back to Oregon such as the Governor's State Employee Food Drive, the Charitable Fund Drive, and the Tree of Giving. Statistics on employee's giving for 2024 are listed below.

### Governor's State Employee Food Drive

Employees donated 1,231 pounds of food, raised enough monetary donations to provides over 15,066 meals, and received second place for the most meals per employees with an average of 21 meals per employee.

### Charitable Fund Drive

Employees raised \$21,583 in funds and assisted over 95 local charities.

### Tree of Giving

Employees donated 115 out of 120 tags supporting Family Building Blocks, the Teen Parent Program at Chemeketa, Salem Friends of Felines, and the Oregon Humane Society.



# Fiscal Year (FY) 2024

## Revenues

The Oregon Department of Revenue administers revenue streams that support bringing in money for Oregon and directly contributes to paying for public services. See below for the FY23 and FY24 net revenue receipts for each tax program serviced.

Revenue	FY 23	FY 24	% Change
Amusement Device Tax	\$4,209,000	\$2,725,000	-35%
Assessment and Taxation Map Maintenance	\$100,000	\$103,000	3%
Bicycle Excise Tax	\$1,156,000	\$741,000	-36%
Charitable Check-off	\$1,684,000	\$3,086,000	83%
Cigarette Tax	\$328,217,000	\$296,003,000	-10%
Collection of Other Governments' Accounts	\$57,588,000	\$78,608,000	37%
College Opportunity Fund	\$13,193,000	\$ -	-100%
Corporate Activity Tax	\$1,338,529,000	\$1,343,987,000	0%
Corporation Excise Tax	\$1,604,664,000	\$1,621,807,000	1%

Revenue	FY 23	FY 24	% Change
County Assessment Function Funding Assistance Program (CAFFA)	\$16,447,000	\$17,357,000	6%
Criminal Fines and Assessments	\$48,416,000	\$49,050,000	1%
Emergency Communications Tax (E-911)	\$79,417,000	\$80,575,000	1%
Estate Transfer Tax	\$297,572,000	\$338,976,000	14%
Forest Products Harvest Tax	\$18,780,000	\$19,361,000	3%
Greenlight Oregon Labor Rebate Fund	\$5,853,000	\$6,016,000	3%
Hazardous Substance Possession Fee	\$3,200,000	\$3,279,000	2%
Heavy Equipment Rental Tax (HERT)	\$7,663,000	\$8,020,000	5%
Industrial Site Readiness Program	\$4,156,000	\$7,233,000	74%
Kicker Refund Donation	\$305,000	\$1,706,000	459%
Kratom	\$10,000	\$22,000	120%
Lane County Transit District Payroll Tax	\$49,484,000	\$52,923,000	7%



Revenue	FY 23	FY 24	% Change
Lane County Transit District Self-Employment Tax	\$2,577,000	\$2,364,000	-8%
Local Transient Lodging Tax	\$19,085,000	\$35,890,000	88%
Multi State Tax Commission	\$1,480,000	\$20,521,000	1287%
Mutual and Cooperative Electric Distribution Systems Tax (Electric Coops)	\$12,613,000	\$14,734,000	17%
Nonprofit Homes	\$1,732,000	\$1,820,000	5%
Oregon Housing	\$31,207,000	\$25,234,000	-19%
Oregon Production Investment Fund	\$18,746,000	\$18,909,000	1%
ORMap	\$567,000	\$468,000	-17%
Paid Leave Oregon	\$237,200,000	\$841,485,000	255%
Personal Income Tax	\$2,768,320,000	(\$1,888,923,000)	-168%
Personal Income Tax Withholding	\$10,377,414,000	\$10,990,874,000	6%
Petroleum Load Fee	\$3,012,000	\$3,030,000	1%
Political Contributions	\$22,000	\$28,000	27%

Revenue	FY 23	FY 24	% Change
Private Rail Car Tax	\$247,753	\$229,261	-7%
Senior and Disabled Citizen Property Tax Deferral Program	\$17,064,000	\$14,263,000	-16%
Small Tract Severance Tax - Western	\$699,051	\$536,761	-23%
Small Tract Severance Tax - Eastern	\$8,056	\$40,018	397%
State Marijuana Retail Tax	\$164,470,000	\$174,516,000	6%
State Transient Lodging Tax	\$41,638,000	\$41,529,000	0%
Statewide Transit Tax	\$132,688,000	\$135,511,000	2%
Strategic Investment Program (SIP)	\$17,389,000	\$17,568,000	1%
Tobacco Licensing Program	\$2,587,000	\$2,683,000	4%
Tobacco Products Tax	\$87,463,000	\$80,270,000	-8%
TriMet Transit District Payroll Tax	\$458,710,000	\$477,610,000	4%
TriMet Transit District Self-Employment Tax	\$18,677,000	\$17,749,000	-5%
Unemployment Insurance Tax	\$1,197,516,000	\$1,188,545,000	-1%

Revenue	FY 23	FY 24	% Change
Vehicle Privilege Tax	\$34,001,000	\$34,001,000	0%
Vehicle Use Tax	\$9,449,000	\$11,336,000	20%
Workers Compensation	\$71,574,000	\$69,939,000	-2%
Misc. Receipts*	\$1,816,000	\$634,000	-65%
<b>Total</b>	<b>\$ 19,610,614,860</b>	<b>\$ 16,264,972,040</b>	<b>-17.1%</b>

Data as of 1/7/2025

Net receipts is the sum of any payables and receipts minus any refunds

\* Miscellaneous Receipts includes Long Term Enterprise Zones, Oil and Gas Production, State Reciprocal Program, State Intercept Levy Program, Western Oregon Privilege Tax, East Oregon Privilege Tax, Cigarette Floor Tax, College Opportunity Fund Auction Admin Revenue, and Oregon Production Investment Fund Auction Admin Revenue.

# Legislative Digest

The following is a list of key legislative bills that were approved in 2024 that impact the Oregon Department of Revenue and its customers. For a complete summary of the legislative bills that impacted the Oregon Department of Revenue, please see the department's [2024 Legislative Summary](#).

## Senate Bills (SB)

### **SB 1520 (2024) Subtraction for Wildfire Litigation**

SB 1520 allows a personal income tax subtraction against income due to a settlement or judgment of a civil action arising from wildfires. The settlement of civil action must arise from a wildfire that is declared by the Governor through a state of emergency, occurs in an area invoking the Emergency Conflagration Act, or is a federally declared disaster located within Oregon or elsewhere. The subtraction applies to settlements or judgements received after January 1, 2018 arising from wildfires declared between tax years 2018 and 2025.

Additionally, SB 1520 allows a separate tax subtraction for legal fees incurred by a plaintiff seeking losses or damages through a wildfire-related litigation. To qualify for the subtraction, legal fees must be incurred after January 1, 2018 arising from wildfires declared between tax years 2018 to 2025. The statute of limitations to claim a refund for tax years 2018 to 2020 have been extended to May 15, 2025 for taxpayers reporting these subtractions. Provisions of HB 4007 were included in this bill.

### **SB 1527 (2024) First-Time Home Buyer Savings Accounts**

SB 1527 modifies provisions for first-time home buyer savings accounts by eliminating the requirements for financial institutions to provide an annual certificate and account information to account holders. Beginning in tax year 2025, individuals may either designate any savings account as their first-time home buyers account or designate a beneficiary to the account. The department will provide outreach and develop administrative rules for individuals designating savings accounts and beneficiaries.

### **SB 1595 (2024) Protections from Debt Collection**

SB 1595 increases protections for debtors against garnishment action and unlawful debt collection practices. The bill increases the value of assets and amount of wages that are exempt from garnishment and by adding a new exemption from garnishment.



## **Increases**

Beginning January 1, 2025, the minimum amount of take-home wages that a person must earn before the wages may be garnished for non-tax debt will increase from \$254 per week to \$305 per week. These amounts will increase each year based on inflation. The homestead exemption will increase from \$40,000 to \$150,000 for a home owned by a single owner and \$50,000 to \$300,000 for jointly owned homes. The vehicle exemption will increase from \$3,000 to \$10,000.

## **New requirements**

The bill creates a new \$2,500 minimum bank account balance exemption. Beginning January 1, 2025, a person must have at least \$2,500 in their bank account before the funds can be garnished. Certain garnishment exemptions will be subject to adjustments every year on July 1, depending on the rate of inflation. Garnishments issued for child and spousal support and money award judgements that include restitution will be subject to existing exemptions amounts and will not qualify for the new \$2,500 minimum bank account balance.

## **SB 5701 (2024) Omnibus Bill for State Financial Administration OR Laws 2024**

SB 5701 is a comprehensive budget bill that addresses many agency requests or fiscal impacts of legislative proposals. Several sections impact the department, and the measure includes several budget and position requests to address previously approved legislation or growing program workload. First, new positions were added to establish a fraud unit to monitor new claims for the Oregon Kids Credit. Second, new positions were granted to address the growing workload associated with issuing certificates of tax compliance. Third, are positions to support the operations and maintenance of the Electronic Valuation Information System (ELVIS). The measure also authorizes positions for programs that were approved or modified during the 2023 session including the Pass-Through Entity Elective tax and support for the 9-8-8 Crisis System Program.

## **House Bills (HB)**

### **HB 4056 (2024) Property Tax Foreclosure Surplus**

HB 4056 requires the department to convene a workgroup of interested stakeholders to develop recommendations for legislation about the processes counties would use to: determine amounts of surplus proceeds resulting from tax foreclosures, notify parties concerning the surpluses, determine rights to proceeds, and hold surpluses in interest-bearing accounts until ready to distribute the proceeds. A report on recommendations is due to the legislature by September 15, 2024.

### **HB 4111 (2024) Farm Machinery and Equipment Exemption**

HB 4111 extends the existing exemption for personal property (mobile) farm machinery and equipment to also include such farm-use machinery and equipment that is real property (immobile), and it allows farm machinery being held for farm use to qualify for exemption. These changes are applicable starting with the 2025-26 tax year.

# Partnerships

The Oregon Department of Revenue has a robust group of partners and customers, including individual taxpayers, people who have delinquent debt with the state, businesses, industry groups, tax professionals, community-based organizations, state and local partners, and Oregonians. We partner with others to create a clear and easy experience for our customers.

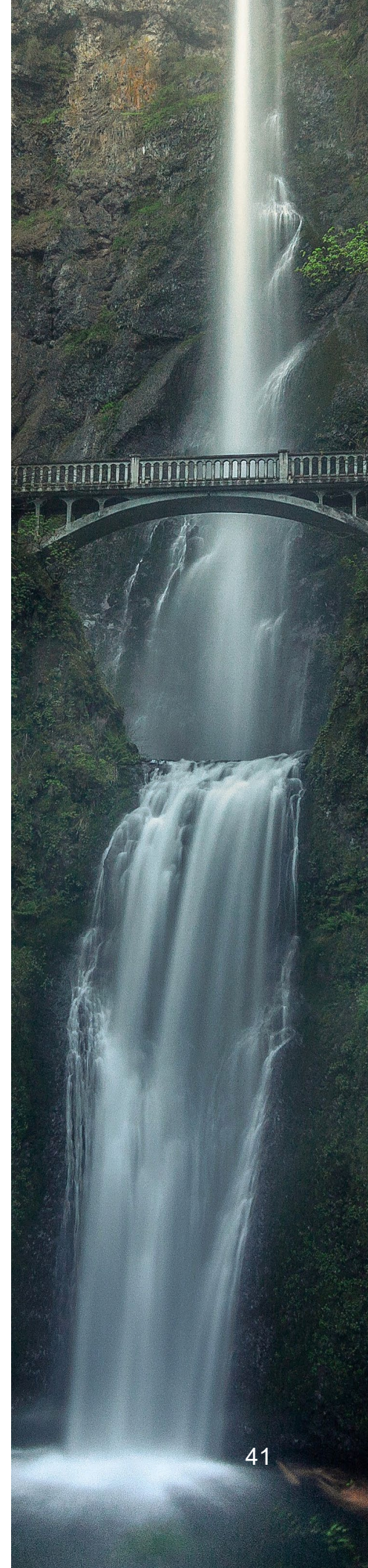
- Albertina Kerr Kid's Crisis Care
- ALS Northwest
- American Association of Retired Persons (AARP) Oregon
- American Diabetes Association
- American Heart Association
- American Lung Association
- American Red Cross
- Asian Pacific American Network of Oregon (APANO)
- Association of Oregon Counties (AOC)
- Basic Rights Oregon
- Black American Chamber of Commerce
- Bureau of Labor and Industries (BOLI)
- Burns Paiute Tribe
- CASA Oregon
- Cascade AIDS Project
- Cascade Policy Institute
- CASH Oregon
- Causa Oregon
- Coalition of Communities of Color
- Confederated Tribes of Coos, Lower Umpqua, and Siuslaw Indians
- Confederated Tribes of Grand Ronde
- Confederated Tribes of Siletz Indians
- Confederated Tribes of the Warm Springs Reservation of Oregon
- Confederated Tribes of Umatilla Indian Reservation
- Coordinated Care Organizations
- Coquille Indian Tribe
- Council on State Taxation (COST)
- Cow Creek Band of Umpqua Tribe of Indians
- Department of Administrative Services (DAS) Chief Financial Office (CFO)
- Department of Administrative Services (DAS), Chief Financial Office (CFO) Statewide Accounts Receivable Team (SWARM)
- Department of Administrative Services (DAS), Office of Economic Analysis (OEA)
- Department of Consumer and Business Services (DCBS)
- Department of Corrections (DOC)
- Department of Environmental Quality (DEQ)
- Department of Land Conservation and Development (DLCD)
- Disability Rights Oregon
- Doernbecher Children's Hospital
- Eastern Oregon University
- El Programa Hispano Catolico
- Fairfax
- FAST Enterprises
- Federation of Tax Administrators (FTA)
- Girl Scouts of Oregon and SW Washington

- Greater Douglas United Way
- H&R Block
- Habitat for Humanity
- Higher Education Coordinating Commission (HECC)
- Hispanic Chamber of Commerce
- Immigrant and Refugee Community Organization (IRCO)
- Internal Revenue Service (IRS)
- Intuit
- Klamath Tribes
- Lane Transit District
- Latino Build
- Latino Business Alliance
- Latino Network
- League of Oregon Cities (LOC)
- Legislative Commission on Indian Services
- Legislative Fiscal Office (LFO)
- Legislative Revenue Office (LRO)
- Multistate Tax Commission (MTC)
- National Association for the Advancement of Colored People (NAACP) Albany/Corvallis Branch 1118
- National Association for the Advancement of Colored People (NAACP) Eugene/Springfield Branch 1119
- National Association for the Advancement of Colored People (NAACP) Portland Branch 1120
- National Association for the Advancement of Colored People (NAACP) Salem/Keizer Branch 1166
- National Association of Computerized Tax Processors
- National Association of Minority Contractors (NAMC) Oregon Chapter
- Native American Youth and Family Center (NAYA)
- Nonprofit Association of Oregon (NAO)
- GoWest Credit Union Association
- Northwest Gender Alliance
- Office of Rural Health
- OHSU Layton Aging and Alzheimer's Disease Center
- Oregon Arts Commission
- Oregon Association for Career and Technical Education (CTE)
- Oregon Association of Minority Entrepreneurs (OAME)
- Oregon Association of Realtors
- Oregon Association of Tax Consultants (OATC)
- Oregon Bankers Association
- Oregon Board of Tax Practitioners
- Oregon Business and Industry (OBI)
- Oregon Business Development Department (Business Oregon)
- Oregon Center for Public Policy
- Oregon Chapter of American Foundation for Suicide Prevention (AFSP)
- Oregon Coalition Against Domestic and Sexual Violence
- Oregon Coast Aquarium
- Oregon Collectors Association
- Oregon Community College Association (OCCA)
- Oregon Community Foundation
- Oregon Department of Agriculture
- Oregon Department of Aviation
- Oregon Department of Early Learning and Care
- Oregon Department of Education (ODE)
- Oregon Department of Emergency Management
- Oregon Department of Energy (ODOE)
- Oregon Department of Fish and Wildlife (ODFW)
- Oregon Department of Forestry

- Oregon Department of Geology and Mineral Industries (DOGAMI)
- Oregon Department of Human Services (DHS)
- Oregon Department of State Lands (DSL)
- Oregon Department of Transportation (ODOT)
- Oregon Department of Veterans' Affairs
- Oregon Employment Department (OED)
- Oregon Film and Video Office
- Oregon Food Bank
- Oregon Head Start Association
- Oregon Health and Science University
- Oregon Health Authority (OHA)
- Oregon Historical Society
- Oregon Housing and Community Services
- Oregon Humane Society
- Oregon Industrial Hemp Farmers Association
- Oregon Institute of Technology
- Oregon Judicial Department, Oregon Courts
- Oregon Judicial Department, Oregon Tax Court
- Oregon Latino Agenda for Action (OLAA)
- Oregon Lions Sight & Hearing Foundation
- Oregon Liquor and Cannabis Commission (OLCC)
- Oregon Lottery
- Oregon Military Department
- Oregon Parks and Recreation Department (OPRD)
- Oregon Public Utility Commission (PUC)
- Oregon Restaurant and Lodging Association (ORLA)
- Oregon Retailers of Cannabis Association
- Oregon Safe Schools & Communities Coalition (OSSCC)
- Oregon School Boards Association (OSBA)
- Oregon Secretary of State
- Oregon Society of Certified Public Accountants (OSCPA)
- Oregon Society of Tax Consultants (OSTC)
- Oregon Solar Energy Industries Association (OSEIA)
- Oregon State Association of County Assessors
- Oregon State Bar
- Oregon State Fire Marshal (OSFM)
- Oregon State Police (OSP)
- Oregon State Public Interest Research Group (OSPIRG)
- Oregon State Treasury
- Oregon State University
- Oregon Youth Authority (OYA)
- Our Children Oregon
- Pacific Northwest International Trade Association (PNITA)
- PFLAG (Parents, Families & Friends of Lesbians and Gays) Oregon Chapters
- Philippine American Chamber of Commerce of Oregon (PACCO)
- Planned Parenthood of Oregon
- Portland State University
- Professional Business Development Group
- Service Employees International Union (SEIU)
- Shriners Hospital for Children
- Small Business Legal Clinic (SBLC)
- Smart Growth Coalition
- SMART Reading
- SOLVE



- Southern Oregon University
- Special Districts Association of Oregon (SDAO)
- Special Olympics Oregon
- St. Vincent DePaul Society of Oregon
- State Library of Oregon
- State of Oregon Law Library
- Stop The Debt Trap Alliance of Oregon (STDTA)
- Surplus Line Insurers Association
- Tax Fairness Oregon
- The Nature Conservancy
- The Salvation Army
- Tillamook County United Way
- TriMet
- United Way of Central Oregon
- United Way of Clatsop County
- United Way of Columbia County
- United Way of Jackson County
- United Way of Lane County
- United Way of Linn, Benton, and Lincoln Counties
- United Way of Southwestern Oregon
- United Way of the Columbia Gorge
- United Way of the Columbia-Willamette
- United Way of the Klamath Basin
- United Way of the Mid-Willamette Valley
- University of Oregon
- Western Oregon University
- Western States Association of Tax Administrators (WSATA)





# Appendix

[Oregon Counts on Us: Oregon Department of Revenue 2022-2027 Strategic Plan](#)  
[Oregon Department of Revenue: 2023-2027 Diversity, Equity, and Inclusion Plan](#)  
[Oregon Department of Revenue 2023 Annual Report](#)  
[DOR 2024 Regular Session Legislative Summary](#)





# Oregon Counts on Us

