

Department of Revenue – Other Agency Accounts

Client Agency Service Statement – ORS 293 Subject Agencies

Effective July 1, 2026

Definitions applicable to these Procedures

- DOR-OAA means the Oregon Department of Revenue's Other Agency Accounts Unit.
- State Agency means assigning agency.
- FTS means DOR's File Transfer Service.
- L&D Debt means debt that is liquidated and delinquent according to applicable statutes, rules, and Oregon Accounting Manual (OAM) 35.30.30.
- PCF means a private collections firm.

Applicability

Agencies subject to ORS 293.231

Assigning Agencies' Responsibilities

- A state agency must assign L&D Debt that is statutorily eligible for third party collection services to DOR-OAA.
- A state agency should make all reasonable efforts allowed by law to obtain debtor information that will contribute to the successful collections of L&D Debt. Accounts referred to DOR-OAA for collections may be rejected through file record validation rules if required data fields on the assignment file are incomplete. Optional field data provided by an agency on the assignment file will assist DOR-OAA's collection efforts.
- A state agency should respond to DOR-OAA's requests for information or assistance including the timely assignment of case portfolios and providing information on individual debtors; state agencies should periodically check for DOR-OAA policy and procedure updates. [OAA Client Agency Resources](#)

DOR-OAA Responsibilities

- DOR-OAA will make all reasonable efforts allowed by law to collect L&D Debt.
- DOR-OAA will manage the assignment of L&D Debts to a PCF.
- Minimum Debt Amount – DOR-OAA will only accept state agency L&D Debt eligible for third party collection services that is greater than \$24.99 in value.
- DOR-OAA should respond in a timely manner to state agency requests for information or assistance.

DOR Collections Services

- **Demand for Payment notice:** DOR-OAA will issue a demand for payment notice on debt assigned to DOR-OAA for collections.
- **Statement of Account notice:** A Statement of Account notice is sent with each billing notice and generally semi-annual thereafter stating the debtor's balances on debt assigned to DOR-OAA for collection.

- **Offsets:** When the Oregon Department of Revenue is issuing any type of refund to a debtor, that money can be intercepted and applied to an OAA debt as an offset.
- **Payment Plans:** Debts assigned to DOR-OAA are eligible for a DOR approved payment plan.
- **Offers in Compromise (also known as Settlement Offers):** A partial payment accepted as payment in full of the existing debt. DOR will communicate offers made in compromise with state agency and process those in accordance with state agency guidelines and OAM policy.
- **Telephone contact:** DOR-OAA maintains an incoming call center for collections on state agency debt.
- **PCF assignment management:** DOR-OAA will assign state agency debt to a PCF for collection as required by statute, OAM, and Oregon Administrative Rules.
- **Monitoring:** Once a debt completes the lifecycle, DOR will retain debt and place in “recommend debt for write-off” status during which the debt will be monitored for collectability and will remain eligible for offsets.
- **Reports:** A variety of monthly reports will be distributed to state agencies via Revenue Online, including reconciliation reports, assignment status, and transaction detail.
- **Revenue Online:** DOR hosts an online portal allowing approved state agency users to send and receive information regarding assigned case portfolio and individual debtors. The portal also has debtor specific lookup functionality and allows for file transfer and receipt of DOR-OAA reports to state agencies.

Optional Services Provided by DOR-OAA

- **Distrain Warrants:** DOR-OAA may issue an administrative distraint warrant that is NOT recorded with the county clerk lien record but allows DOR-OAA to perform further collections including garnishment. See OAM 35.30.30 paragraph 110.
- **Garnishment:** DOR-OAA may garnish debtor property, including wages, any unclaimed property held with the Oregon State Treasury, bank accounts, and other assets.

Collection Fee

- DOR-OAA will charge a single collection fee rate on all amounts collected through offsets, voluntary and involuntary payments, or payments received by DOR-OAA or a state agency.
- The program code identifies whether or not the cost of collections will be passed to the debtor. The state agency may request multiple program codes if some debts include the collection cost and others will not. If the cost of collections will be passed to the debtor, the state agency should NOT include the collection fee amount in their assignment record. DOR-OAA will attach the posted rate and calculate the cost of collections.
- The fee rate charged will depend on whether the debt is with DOR-OAA or a PCF for collection.
- The fee charged by a PCF will be based on the rate(s) set forth in its contract (see chart below) and on the amount collected through voluntary and involuntary payments, including payments received at DOR-OAA or at the state agency while debt is assigned to a PCF.

	Department of Revenue-OAA	Transworld System Inc. (TSI)	Professional Credit Services (PCS)	Coast Professional Inc.
Collection Fee Rate	19.80%	14%	17.50%	16.25%
Garnishment Fee Rate	19.80%	9%	12.50%	8.50%
2nd Placement Fee Rate	19.80%	14%	17.50%	19.50%

Payment Advice

When a state agency receives payment on an account assigned to DOR-OAA or PCF, the agency must advise DOR-OAA of the payment via Revenue Online, FTS, or email including the payment amount and date of payment. DOR-OAA will calculate the appropriate fee amount for the payment and net the fee from the next disbursement from DOR to the state agency. Should no disbursements occur, DOR may request payment from state agency.

Collection Disbursement

- PCFs will disburse to DOR-OAA the amount collected, less the PCF fees and any other adjustments (“Net Distribution”).
- DOR-OAA will accumulate any moneys collected by DOR-OAA or the PCF and make monthly disbursement to the state agency of the Net Distribution via automated clearinghouse (ACH). No checks will be issued. An ACH transfer should be received by the fourth working day of the new month.

Refunding Policy

Overpayments by a debtor of any amounts collected by DOR-OAA or a PCF will be refunded to the debtor by DOR-OAA. Any refund amount already disbursed to the state agency will be netted from the monthly disbursement in the month the refund takes place, unless otherwise arranged.

Debt File Exchange

- A state agency must provide DOR-OAA with debt collection assignments within the standard formats and exchange systems established by DOR-OAA for this purpose. Preferred formats:
 - a. XML Format via system to system FTP
 - b. Legacy Format Flat File via manual upload through Revenue Online
 - c. Manual keyed input into Revenue Online
- An agency must ensure that it has received informed consent or is authorized by law to use its debtor’s Social Security number (SSN) for debt collection.

Recalling Debt

- After a state agency assigns the debt to DOR-OAA, the agency must pay the DOR-OAA or PCF fees on any amount collected, even if a debt is recalled due to:
 - a. A payment made to the state agency, DOR-OAA, or PCF.
 - b. A settlement offer negotiated by the state agency.
- An agency may recall a debt from collection services by submitting proper notice via file update, Revenue Online, or email, stating the reason for the cancellation.
- An agency may recall a debt as non-collectable only according to DOR-OAA policies and procedures, the OAM, and the ORS applicable to non-collectable debt.
- An agency may recall debt from collection services when federal and state law requires cancellation of the debt for compliance.
- A state agency must notify DOR-OAA immediately if an assigned debt becomes subject to a bankruptcy. DOR-OAA will immediately stop collection efforts and return the debt to the state agency. Once the state agency is notified or otherwise becomes aware of the bankruptcy and the state agency fails to notify DOR-OAA of a bankruptcy in time for DOR-OAA to stop collection efforts without violating the automatic stay, the agency shall reimburse DOR in full for any attorney fees, costs, penalties, or other expenses incurred by DOR as a result of the violation of the automatic stay. If the debt survives bankruptcy, the state agency may reassign the debt to DOR-OAA for collection services.

Disputed Debt

A state agency must notify DOR-OAA of any disputes on assigned debt and DOR-OAA will notify a state agency of any disputes. Disputed debt will be placed in a non-collection status until the agency resolves the dispute. The agency must review the dispute and provide a determination to DOR within 30 days of notification by DOR of the dispute, or DOR may return the disputed debt to the state agency. Reference OAM 35.30.30 for definitions of L&D.

Reports

All reports will be distributed via the Revenue Online web interface. If a state agency elects to use the DOR-OAA FTS for automated file exchange, reports may also be made in an alternative format by special agreement.

Revenue Online Access

- DOR-OAA is responsible for creating and maintaining login access for the state agency's employees who use Revenue Online.
- A state agency must, with respect to user access to Revenue Online and data provided through this service:
 - a. Ensure that only authorized users have access to Revenue Online; and
 - b. Ensure DOR-OAA is notified immediately when an employee leaves the agency or under any circumstances whereby the employee's job duties no longer require ROL access; and
 - c. Ensure to the maximum extent possible that passwords are not shared.

ORS 293 Subject or Opt in Debt Full Lifecycle

1. State agencies will assign debt to DOR-OAA for collections.
2. DOR-OAA will assign debt to first PCF (PCF-1) within six months from the date of assignment to DOR-OAA or from the date of the last payment.
3. PCF-1 will return the debt to DOR-OAA six months from the date of assignment to PCF-1 or from the date of the last payment received after assignment.
4. DOR-OAA will hold the debt for four months before assigning to a second PCF (PCF-2) for a second assignment.
5. PCF-2 will return debt to DOR-OAA six months from the date of assignment to PCF-2 or from the date of the last payment received after assignment.
6. Debt returned to DOR-OAA by PCF-2 for unsuccessful collections, will be reported to state agencies in the "recommended for write-off" (RWO) status. State agencies will make determination as to whether the debt meets requirements for write-off or cancellation.

7. Write-off vs cancellation:

- a. Debt determined by state agencies as eligible for write-off will remain at DOR-OAA for monitoring and retain offset eligibility. These debts could be brought back to active collections status if it becomes collectible. DOR-OAA will update the status of the debt on the reconciliation report if active collection resumes.
- b. Debt cancelled by state agencies must be recalled by state agency through file exchange or notification prior to executing the cancellation.

How to Contact OAA

For debtor account maintenance, email OAA.AccountTech3@dor.oregon.gov.

For technical assistance, program questions, program account setup, program registration, FTS, Revenue Online, and all other questions, email OAA.TechnicalHelp@dor.oregon.gov.

References

1. [Oregon Accounting Manual \(OAM\) 35.40.10, 35.40.30, 35.20.20, 35.30.80](#).
2. Oregon Revised Statutes (ORS): 1.197, 18.854, 190.110, 293.231, 293.233, and 293.250.
3. DOR-OAA policies and procedures.