

Oregon Department of Revenue
Records Retention Schedule 2024-0004

Effective Date: June 2024

Table of Contents

Director's Office	1
Administration.....	2
Business.....	10
Collection.....	21
Information Technology Services	22
Personal Tax and Compliance	29
Property Tax	37

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue

Division: Director's Office

Program Description

The Oregon Department of Revenue administers more than 60 funding streams, including Oregon's personal income, corporate excise, recreational marijuana, and cigarette and other tobacco tax programs that make up 97% of the state's General Fund revenue.

The Director's office includes legislative, policy, records management, strategic planning, process improvement, and administrative rule functions.

Program Records

None

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)

Administrative Rule Preparation Records

Correspondence

Legislative Tracking Records

Policy and Procedure Guidelines and Manuals

Policy Development and Planning Records

Filing System Records

Staff Meeting Records

Policy Development and Planning Records

Public Records Disclosure Request

Records Management

Systems of Record

Agency Shared Drive

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Administration
Section: Communications

Program Description

The Communications Section is responsible for providing central support functions to Department of Revenue programs and functions. The section is responsible for planning and executing media outreach and public relations, managing the agency's social media accounts, the Revenue Intranet, and maintaining the Oregon.Gov website for the department.

Program Records

- 001 Agency Newsletters**
Retain 2 years, destroy
- 002 Media Communication Logs**
Retain 2 years, destroy

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Correspondence
Policy and Procedure Guidelines and Manuals
Staff Meeting Records
Press Release Records
Filing Records

Systems of Record

Agency Shared Drive

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Administration
Section: Financial Services

Program Description

Financial Services provides accounting, budget, facility management, and procurement services to the agency. The division ensures that accounting, budget, facilities management, and procurement practices comply with all applicable laws, rules, and professional standards. Financial Services manages the collection and distribution of funds from DOR's 65 tax and fee programs, the monitoring and payment of agency expenditures, the collection of administrative costs, the creation and maintenance of the agency's budget, the management of its facilities, and the procurement of goods and services.

Financial Services is composed of four units: Statewide Tax Receipts and Transfers (STRAT), Budget, Agency Accounting and Procurement, and Facilities (which includes Special Services).

Statewide Tax Receipts and Transfers (STRAT) Unit: This unit monitors and reviews the collection of 65 tax and fee programs and distributes it to other state agencies, local governments, and/or the General Fund. The unit also prepares financial reports for interested parties. It works closely with the DAS State Controller's Division, the Oregon State Treasury, other state agencies, and the federal government.

Budget Unit: This unit leads the biennial budget process and provides guidance and direction to program and administrative staff. Budget is responsible for initiating and coordinating processes for budget planning, financial analysis, and overall technical budget support for the agency.

Agency Accounting and Procurement Unit: This unit pays department expenditures, administers the SPOTS card and travel programs, collects administrative fees for each applicable program, and manages the contract and procurement activities of the agency. The unit also provides training to the agency on purchasing, travel, and SPOTS card policies.

Facilities: The unit engages in space planning, cubicle configuration, oversight of building maintenance needs, and public accessibility.

Special Services: This unit coordinates critical services such as Quick Copy services, fleet management, mail retrieval and distribution, and management of forms and

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

publications orders and inventory levels of these products. The unit delivers all office supplies and packages from courier services and prepares all outgoing shipments. Special Services houses and operates the agency's shredder for federal tax information.

Program Records

None

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Calendar and Scheduling Records
Contracts and Agreements
Correspondence
Facilities and Property Records (OAR 166-300-0020)
Work Orders
Financial Records (OAR 166-300-0025)
Accounting Structure Organizational Hierarchy Records
Annual Financial Reports Records
Bank Statements Records
Budget Preparation Records
Competitive Bid Records
Expenditure and Revenue Reports Records
Invoices
Purchasing Records
Receipts
Travel Expense Records
Accounts Receivable Reports

Systems of Record

Agency Shared Drive
SFMA (DAS)
OBIEE (DAS)
ORBITS (DAS)
Banking (Treasury)
OregonBuys (DAS)
ORPICS (DAS)

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Administration
Section: Human Resources

Program Description

Human Resources is responsible for managing the personnel and training related services for the department. This includes coordination of recruitment and retention processes, management of personnel issues, training, and the coordination of labor relations for the department. Human Resources provides guidance to department managers on employee performance management and Americans with Disabilities Act (ADA) requirements related to employee accommodation requests. The section coordinated the federal Family and Medical Leave Act (FMLA) and Oregon Family Leave Act (OFLA) administration. Human Resources also manages the administration of workers compensation and unemployment insurance matters, oversight of job classifications, compensation position control, position management and maintenance of employee personnel records.

Program Records

None

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administration Records (OAR 166-300-0015)
Conference, Seminar and Training Program Records
Correspondence
Personnel Records (OAR 166-300-0040)
Affirmative Action Records
Criminal Background Check Records
Employee Benefits Records
Employee Medical Records
Employee Personnel Records
Employment Eligibility Verification Records
Layoff Records
Position Description and Reclassification Records
Recruitment and Selection Records

Systems of Record

Agency Shared Drive
Workday
Human Resources
HRCIS

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Department of Revenue
Division: Administration
Section: Internal Controls Office

Program Description

The Internal Controls Office monitors and mitigates cybersecurity and operational risks in the department, focusing on making sure internal practices are aligned with state and federal laws and requirements. The Internal Controls Office enhances the "control environment" including internal policies, procedures, and risk management.

Program Records

003 IRS PUB 1075 Records

- (a) Retain Safeguard Security Report (SSR) §2.E.4 until superseded, destroy
- (b) Retain Audit Record Retention AU-11 7 years, destroy
- (c) Retain all other records 5 years, destroy

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Attorney General Opinions
Business Plan Records
Key Assignment Records
LEDS Certification Records
Policy and Procedure Guidelines and Manuals Records
Security Records
Visitor Log Records
Information and Records Management Records (OAR 166-300-0030)
Computer System Program Documentation
Computer System Security Records
Information System Planning and Development Records
Personnel Records (OAR 166-300-0040)
Criminal Background Check Records
Employee Training Records
Risk Management Records (OAR 166-300-0045)
Emergency Response Plans and Procedures Records Management
Hazardous Exposure Records
Incident Reports Records
Occupational Injury and Illness Records
Risk Factor Evaluation Records
Safety Compliance and Inspection Records
Safety Program Records
State Accident Insurance Fund (SAIF) Claims Records

Oregon State Archives
Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Systems of Record

Agency Shared Drive
GenTax

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Administration
Section: Research

Program Description

The Research Section's economists and research analysts produce descriptive information about the department's tax programs and conduct analysis relating to the revenue and distributional effects of actual or proposed law changes and the effects of the department's administrative activities. The section participates in state revenue forecasting and tax policy analysis, working closely with the Office of Economic Analysis and the Legislative Revenue Office. The section provides meaningful information to external stakeholders such as policymakers, lobbyists, academics, media, and citizens, and produces annual publications describing Oregon's Personal Income Tax, Corporate Excise Tax, Corporate Activity Tax, Property Tax, Statewide Lodging Tax, and Marijuana Tax programs. It also coordinates and develops the material for the biennial Tax Expenditure Report, which is a companion document to the Governor's Recommended Budget.

Program Records

004 Tax Analysis and Statistical Reports

Transfer one copy to State Library, retain until administrative needs ends, destroy

005 Property Tax Levies and Assessments and Collections Summary Reports

Retain reports and supporting documentation 20 years after finalized, destroy

006 Special Projects Files

Retain 20 years, destroy

007 Tax Collection Receipts/Distribution Reports

Retain 20 years, destroy

008 Tax Expenditure Reports

Retain reports and supporting documentation 20 years after finalized, destroy

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)

Correspondence

Legislative Tracking Records

Information Management Records (OAR 166-300-0030)

Computer System Program Documentation

Software Management Records

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Systems of Record

Agency Shared Drive

SAS

GenTax

TARDIS

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Business
Section: Corporation and Estate
Unit: Audit
Program: Corporation Audit

Program Description

The Business Division administers the Corporation Income and Excise taxes. Oregon corporate tax audits generally focus on state-level issues such as apportionment of income to Oregon and the unitary filing group and are intended to ensure the taxpayer pays the proper amount of tax owed under Oregon tax laws. These issues and others are specific to Oregon and sometimes warrant further investigation to ensure correct application of Oregon statutes. Many audits are conducted out of state at the corporation's headquarters to facilitate efficient review of books and records and to create a clear and easy experience for the customer.

Program Records

- 009 Apportioning C Corporation Tax Returns**
Retain 10 years, destroy
- 010 Corporation Tax Return Schedules**
Retain with corporate tax return 10 years, destroy
- 011 Domestic C Corporation Tax Records**
Retain 6 years, destroy
- 012 Non-operational Corporation Tax Records**
Retain 6 years, destroy
- 013 S Corporation Tax Records**
Retain 6 years, destroy

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Correspondence
Policy and Procedure Guidelines and Manuals

Systems of Record

Agency Shared Drive
GenTax

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Business
Section: Corporation and Estate
Unit: Audit
Program: Estate Audit

Program Description

The Estate Audit program handles the tax returns for trusts, estates, and inheritances. The program processes and checks the returns submitted to the agency. Information from returns is input into the agency databases. The program audits the returns and acts to identify non-filers and those persons who have made mistakes in filing through agency databases tracking reported income. The program identifies the amount of tax liability assessed against a taxpayer and conducts the initial phases of notification. Other units within the agency handle collection to compel payment.

Program Records

- 014 Estate Tax Records**
Retain 6 years, destroy
- 015 Inheritance Tax Records**
Retain 6 years, destroy
- 016 Trust Tax Records**
Retain 6 years, destroy

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Correspondence
Policy and Procedure Guidelines and Manuals

Systems of Record

Agency Shared Drive
GenTax

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Business
Section: Corporation and Estate
Unit: Policy, Appeals and Nexus

Program Description

The Policy, Appeals and Nexus unit develops policy which is often incorporated into legislation or administrative rule impacting corporation income and excise tax. Staff coordinate legislative concepts and track legislation relevant to corporation income and excise tax and solicit concepts within the Department of Revenue. The unit drafts new administrative rules to interpret new legislation or to clarify existing statutes and amend existing administrative rules. Policy, Appeals and Nexus conducts research into specific policy issues impacting the agency and also works with tax professionals. It chairs and keeps the records of Rules Advisory Committee meetings held by the business area. The unit conducts training on special or specific issues relating to corporation income and excise tax. The unit answers letters concerning corporation income and excise tax issues sent to the Governor or the agency and responds to Help Desk questions from tax practitioners.

The unit processes taxpayer appeals of corporation audit findings at the conference level and coordinates judicial appeals. The nexus program locates non-filers and processes Voluntary Disclosure Agreements.

Program Records

None

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Administrative Rule Preparation Records
Conference, Seminar, and Training Program Records
Correspondence
Policy and Procedure Guidelines and Manuals
Publication Preparation Records
Information and Records Management Records (OAR 166-300-0030)
Forms and Development Records

Systems of Record

Agency Shared Drive

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Business
Section: Corporation and Estate
Unit: Systems and Support

Program Description

The Corporation and Estate Systems and Support unit ensures taxpayer assistance is easily accessible and customer focused. It develops forms, provides education and assistance to taxpayers and representatives, interprets laws and rules and correctly processes tax returns. This includes making necessary changes to forms, processing systems, programming used to identify returns that require manual processing, and testing both data capture and processing system changes. It also includes working with vendors that supply tax preparation software and e-file platforms to ensure they understand the changes and apply them correctly so that return processing is efficient.

Program Records

None

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Conference, Seminar and Training Program Records
Correspondence

Systems of Record

Agency Shared Drive
GenTax

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Business
Section: Corporation and Estate
Unit: Transit Self-Employment

Program Description

The Transit Self-Employment unit works with local governments to administer taxing programs overseen by local governments or taxing districts. The unit works with the districts on tax policy issues and creates, revises, and updates forms used by districts in the collection of taxes. Finally, the unit creates statistical reports and an annual report on the local programs tracking the collection and distribution of tax monies gathered for the Tri-County Metropolitan Transit District (Tri-Met) and Lane County Mass Transit District (LTD) Self-Employment Tax programs.

Program Records

017 Tri-Met and LTD Self-Employment Tax Records

Retain 6 years, destroy

018 Tri-Met and LTD Statistical and Annual Reports

Retain 10 years, destroy

State Agency General Records Retention Schedule

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)

Correspondence

Financial Records (OAR 166-300-0025)

Account Reconciliation Records

Information and Records Management Records (OAR-166-300-0030)

Forms Development Records

Systems of Record

Agency Shared Drive

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Business
Section: Oregon Special Business Programs
Unit: Special Programs Administration (SPA)

Program Description

The Special Programs Administration unit collects fees and taxes for the 911 Emergency Communications Tax on telecommunications subscribers, the Bicycle Excise Tax on purchases of new bicycles, the Criminal Fines Assessment for costs associated with statewide law enforcement and victim services, Hazardous Substance Fee assessed by the State Fire Marshal on storage and use of toxic and hazardous substances, the Heavy Equipment Rental Tax applied to the rental price of heavy equipment rented from a qualified provider, the High Hazard Oil Train Fee assessed on owners of oil transported in Oregon, the State Fire Marshal Petroleum Load Fee assessed on bulk ships of petroleum, State Lodging Tax with revenues going to the Oregon Tourism Commission, the Amusement Device Tax imposed on video lottery terminals, the Vehicle Privilege Tax for the privilege of selling vehicles in Oregon, and the Vehicle Use Tax for use or consumption of a vehicle purchased from an out-of-state dealer. The program ensures compliance with statutory requirements by requiring taxpayers to register, file appropriate tax returns, pay all tax liabilities, and meet program requirements. The program oversees taxes accessed to private and public businesses, both in state and out-of-state; local, state, and federal agencies; public organizations; and individuals.

Program Records

019 Special Programs Tax Return Records

- (a) Retain registration forms 10 years after date received, destroy
- (b) Retain returns, amendments, audits, and appeals 6 years after receipt or last action, whichever is longer, destroy

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Correspondence
Policy and Procedure Guidelines and Manuals
Financial Records (OAR 166-300-0025)
Account Reconciliation Records

Systems of Record

Agency Shared Drive
GenTax

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Business
Section: Withholding and Payroll Tax
Unit: Compliance
Program: Cigarette Tax, Other Tobacco Products and Tobacco Retail Licensing

Program Description

The Department of Revenue (DOR) is responsible for sales of cigarette tax stamps and licensing distributors and retailers. The Compliance Unit is responsible for administering the cigarette, other tobacco products and tobacco retail licensing programs per ORS chapters 323 and 431A. The program ensures compliance with statutory requirements by requiring distributors and retailers are licensed, file tax returns, pay tax liabilities, and meet program requirements. The department inspects tobacco products and invoices, ensures the proper taxes are paid, explains the state's tobacco tax laws, and educates and assists retailers so they can comply. The money received by the department is distributed to the Oregon Health Plan, the state General Fund, Oregon Health Authority, cities and counties, the Tobacco Use Reduction Account and the Elderly and Disabled Special Transportation Fund.

Program Records

020 Cigarette Tax Records

- (a) Retain bond 6 years after bond rescinded, destroy
- (b) Retain amended returns 6 years after date received, destroy
- (c) Retain all other records 6 years, destroy

021 Tobacco Tax Records

- (a) Retain amended returns 6 years after date received, destroy
- (b) Retain all other records 5 years, destroy

022 Tobacco Retail Licensing Records

- (a) Retain registration 6 years after date received, destroy
- (b) Retain renewal records 6 years, destroy

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Administrative Rule Preparation
Correspondence
Policy and Procedure Guidelines and Manuals
Financial Records (OAR 166-300-0025)
Account Reconciliation Records
Audit Report Records

Oregon State Archives
Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Systems of Record

Agency Shared Drive
GenTax

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Business
Section: Withholding and Payroll Tax Section
Unit: Program Coordination Unit
Program: Marijuana Tax, Psilocybin Tax, and Kratom Processor Registration

Program Description

The Program Coordination Unit (PCU) is responsible for the administration of the Marijuana Tax, Psilocybin Tax, and the Kratom Processor Registration Fee under ORS chapters 475A and 475C. The program registers tax and fee payers through GenTax. Under the Marijuana and Psilocybin Tax programs, taxpayers are required to file quarterly returns to report sales of taxable product. The Department administers the Marijuana Tax for municipalities that have elected to have DOR collect. The Kratom Processor Registration requires a person that sells, distributes, or exposes for sale kratom products on a wholesale basis to a retailer to register, pay a registration fee, and renew and pay annually with the Department.

Program Records

023 Marijuana and Psilocybin Tax Records

- (a) Retain program registration records six 6 years after date received, destroy
- (b) Retain quarterly returns filed 6 years after date received, destroy
- (c) Retain amended returns filed 6 years after date received, destroy

024 Kratom Processor Registration Records

- (a) Retain program registration records 6 years after date received, destroy
- (b) Retain program renewal records 6 years after date received, destroy

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Administrative Rule Preparation Records
Correspondence Records
Policy and Procedure Guidelines and Manuals Records
Financial Records (OAR 166-300-0025)
Annual Financial Reports

Systems of Record

Agency Shared Drive
GenTax
Quick Modules

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Business
Section: Withholding and Payroll Tax
Unit: Program Coordination Unit
Program: Payroll and Trust-Fund Taxes

Program Description

The Withholding and Payroll Tax section (WPTS) administers the Income Tax Withholding Program ('Withholding') as part of a multi-agency effort to administer and enforce Combined Payroll Tax Programs. This section also administers the Statewide Transit Tax program; all of which are trust fund programs. In addition, WPTS has direct responsibility to administer the Lane and Tri-Met Payroll Transit Taxes via contract with both regional entities.

WPTS reviews the Oregon Quarterly Tax Report and related tax returns submitted by businesses to check for compliance with state and local tax laws. The program registers all businesses into the GenTax database. The program also secures delinquent tax returns from employers. The program works within agency databases to identify employers who have not filed returns and mails out notices of delinquency. The program assists employers with account resolution. The program maintains a help desk providing customer service and assistance to employers and businesses seeking information on tax questions.

Program Records

025 Delinquent Tax Return Collection Records

Retain 6 years after return filed, destroy

026 Business Registration Records

Retain 6 years after superseded, destroy

027 Payroll Tax Returns and Associated Schedules

Retain 6 years after return filed, destroy

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)

Correspondence

Communication Logs

Policy and Procedure Guidelines and Manuals

Publication Preparation Records

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Systems of Record

Agency Shared Drive

GenTax

Quick Modules

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue

Division: Collection

Program Description

The Collection Division contains all of the department's collections functions, including the transfer in of collections functions from the Personal Tax and Compliance Division and the Business Division, as well as the Other Agency Accounts (OAA) section. OAA acts as an in-house collections agency for state government, collecting on debts for other state departments, boards, and commissions and managing contracts for private collections firms for Executive Branch agencies.

Program Records

028 Agency Collection Records

Retain 6 years after collection or charge off, destroy

029 Collection Division Monthly Reports

Retain 6 years, destroy

030 Bankruptcy Work Papers

Retain until activity ends, merge with tax returns in Case Files

031 Bankruptcy Case Files

Retain 6 years after case discharged or dismissed, destroy

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015) Contracts and agreements

Correspondence

Financial Records (OAR 166-300-0025)

Account Reconciliation Records

Audits Records

Systems of Record

Agency Shared Drive

GenTax

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Information Technology Services

Program Description

The Information Technology Services Division supports the Department of Revenue (DOR) by providing technology-based business solutions, technical support, and the processing of all paper returns and correspondence sent to the agency. They oversee the management, development and maintenance of the agency's iSeries computer and its software computer systems. The division develops and maintains the department's IT Strategic Plan. IT evaluates and issues decisions on the specifications and procurement of all computer hardware, software, and services. The Information Technology Executive Commission is responsible for reviewing and approving/denying all projects with a cost in excess of \$500,000.

Program Records

None

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Contracts and Agreements
Correspondence
Policy and Procedure Guidelines and Manuals
Staff Meeting Records
Policy Development and Planning Records
Forms Development Records
Financial Records (OAR 166-300-0025)
Purchasing Records
Information and Records Management Records (OAR 166-300-0030)
Computer System Maintenance Records
Computer System Security Records
Information System Planning and Development Records
Mailing Lists
User Support Records

Systems of Record

IT Staff access all agency databases as part of the business line.

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Information Technology Services
Section: Application Development Services

Program Description

Application Development Services develops and maintains the department's computer applications. Application Development advises on the acquisition of hardware and develops automated systems for tax programs. Unit staff are engaged in ongoing training and seminar attendance to keep up to date on developing technology. They provide expertise in all areas of automation. The expertise exists to explore new technology and make recommendations for the acquisition of hardware and software, perform systems analysis, programming and installation of new systems, documentation and training for users and technical staff.

Program Records

None

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Conference, Seminar and Training Program Records
Correspondence
Information and Records Management Records (OAR 166-300-0030)
Computer System Maintenance Records
Information System Planning and Development Records

Systems of Record

Agency Shared Drive
Task Tracking System
IT Staff access all agency databases as part of the business line.

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Information Technology Services
Section: Engineering Services

Program Description

Engineering Services is responsible for network, database and system administration expertise to the agency. The section also provides technical expertise, support and investigation services relevant to Information Technology Services to agency staff and management.

Program Records

None

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Contracts and Agreements
Correspondence
Policy and Procedure Guidelines and Manuals
Financial Records (OAR 166-300-0025)
Audit Reports
Information and Records Management Records (OAR 166-300-0030)
Computer System Maintenance Records
Computer System Security Records
Cybersecurity Records
Information System Planning and Development Records

Systems of Record

Agency Shared Drive
IT Staff access all agency databases as part of the business line.

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Information Technology Services
Section: Processing Center

Program Description

The Processing Center's activities are carried out in a high-volume environment that relies heavily on technology and automation. Annually, the Processing Center processes more than 1.8 million pieces of mail, including all Oregon paper-filed tax returns. It provides the essential functions for return and payment processing for most of the agency's programs. All check payments and approximately 96 percent of paper tax returns are imaged in the section and data is captured in a combination of automated and semi-automated processes. The processing center is comprised of four units: Mail Processing, Imaging, Payment Processing and Information Transcription.

Program Records

032 A Corporation Returns

- (a) Retain returns, amendments and appeals 10 years after receipt or last action, whichever is longer, destroy
- (b) Retain open billings 1 year after balance paid in full, destroy

033 C Corporation Returns

- (a) Retain returns, amendments and appeals 4 years after receipt or last action, whichever is longer, destroy
- (b) Retain open billings 1 year after balance paid in full, destroy

034 Estate Returns

- (a) Retain returns, amendments and appeals 3 years after receipt or last action, whichever is longer, destroy
- (b) Retain open billings 1 year after balance paid in full, destroy

035 Inheritance Returns

- (a) Retain returns, amendments and appeals 4 years after receipt or last action, whichever is longer, destroy
- (b) Retain open billings 1 year after balance paid in full, destroy

036 Lane County Mass Transit District (LTD) Self-Employment Tax Returns

- (a) Retain returns, amendments and appeals 4 years after receipt or last action, whichever is longer, destroy
- (b) Retain open billings 1 year after balance paid in full, destroy

037 Partnership Returns

- Retain returns, amendments and appeals 4 years after receipt or last action, whichever is longer, destroy

038 Personal Income Tax Returns

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

- (a) Retain returns, amendments and appeals 4 years after receipt or last action, whichever is longer, destroy
- (b) Retain open billings 1 year after balance paid in full, destroy
- 039 S Corporation Returns**
 - (a) Retain returns, amendments and appeals 6 years after receipt or last action, whichever is longer, destroy
 - (b) Retain open billings 1 year after balance paid in full, destroy
- 040 Timber Tax Returns**
 - (a) Retain returns, amendments and appeals 4 years after receipt or last action, whichever is longer, destroy
 - (b) Retain open billings 1 year after balance paid in full, destroy
- 041 Tri-County Metropolitan Transit District (Tri-Met) Returns**
 - (a) Retain returns, amendments and appeals 3 years after receipt or last action, whichever is longer, destroy
 - (b) Retain open billings 1 year after balance paid in full, destroy
- 042 Trust Returns**
 - (a) Retain returns, amendments and appeals 4 years after receipt or last action, whichever is longer, destroy
 - (b) Retain open billings 1 year after balance paid in full, destroy

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Correspondence
Information Management Records (OAR 166-300-0030)
Microfilm Quality Control Records
Filing System Records
Postal Records
Records Management Records
Computer System Program Documentation
Financial Records (OAR 166-300-0025)
Invoices
Receipts
Risk Management Records (166-300-0045)
Emergency Response Plans and Procedures
Safety Program Records

Systems of Record

Agency Shared Drive
GenTax
InfoPoll
Quick Modules

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Information Technology Services
Section: Processing Center
Unit: Payment Processing

Program Description

The Payment Processing unit processes all tax program payments that are received with and without payment direction. This team researches and inputs payment details and produces virtual payment vouchers which direct the payments within GenTax.

Program Records

None

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Correspondence
Financial Records (OAR 166-300-0025)
Account Reconciliation Records
Accounts Receivable Reports

Systems of Record

Agency Shared Drive
GenTax

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Information Technology Services
Section: Support Services

Program Description

Support Services designs and maintains the endpoint hardware and software associated with the department's computer systems. The section is responsible for providing desktop support, service desk support, licensing, identity/access management, telecommunications, and desktop engineering. The section plans for current and anticipated endpoint needs and consults on the agency's Technology Plan. Support Services procures and installs desktop, laptop and mobile devices and controls standards, protocols, and high-level technical support for the agency. It contracts for service and maintenance of equipment. The unit monitors the performance of the computer systems to identify problems and controls and sets up system security.

Program Records

None

State Agency General Records Retention Schedule

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Contracts and Agreements
Correspondence
Financial Records (OAR 166-300-0025)
Audit Reports
Information and Records Management Records (OAR 166-300-0030)
Computer System Maintenance Records
Computer System Security Records
Information System Planning and Development Records
User Support Records

Systems of Record

Agency Shared Drive
IT Staff access all agency databases as part of the business line.

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Personal Tax and Compliance
Section: Compliance
Unit: Audit

Program Description

The Personal Tax and Compliance Audit program is responsible for conducting audits of tax returns and related appeals. The program includes units in Salem and at the department's five regional offices - located in Portland, Gresham, Bend, Eugene and Medford. Auditors manage the appeal process for non-filers and filers. The program handles appeals for adjustments made during the processing and sends reports of audit adjustment to IRS.

Field Office auditors conduct audits of the tax returns, appeals, projects, and non-filers. Audit files are created using information received from third parties and internal records. At the conclusion of the audit a report of findings is generated. Field auditors conduct face-to-face audits of self-employed individual and interstate companies and handles the more complex and reluctant tax cases. Tax collections overseen by the program are conducted using correspondence, field visits, phone calls, third-party searches, seizures and garnishments.

Program Records

043 Individual Income Tax Records (Forms 40, 40S, 40N, and 40P)

Retain 6 years, destroy

044 Miscellaneous Income/Tax Records (Forms 1099 and 96)

Retain 6 years, destroy

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015) Correspondence

Policy and Procedure Guidelines and Manuals

Financial Records (OAR 166-300-0025)

Audit Records

Systems of Record

Agency Shared Drive

GenTax

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Personal Tax and Compliance
Section: Compliance
Unit: Taxpayer Services

Program Description

The Taxpayer Services unit responds to taxpayer inquiries via telephone, email, Revenue Online (ROL) or in person. The unit provides assistance to taxpayers in complying with Oregon's tax laws through the provision of advice, forms and schedules, and agency publications. It provides badges and directs visitors to other divisions of the Department of Revenue and answers questions about specific tax programs.

The unit supplies content for the telephone Integrated Voice Response System to automate responses to common questions and activities. It provides bilingual aid for taxpayers who are more comfortable speaking in their native language through translation services and/or through bilingual personnel. The unit runs the TTY (teletypewriter) for the deaf or otherwise vocally impaired who call the agency using a TTY. Finally, the unit collects money coming from taxpayer walk-ins at the central offices.

Program Records

045 Phone System Statistical Reports

Retain 5 years, destroy

State Agency General Records Retention Schedule

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Correspondence
Policy and Procedure Guidelines and Manuals
Financial Records (OAR 166-300-0025)
Account Reconciliation Records
Information and Records Management Records (OAR 166-300-0030)
Information System Planning and Development Records

Systems of Record

Agency Shared Drive

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Personal Tax and Compliance
Section: Compliance
Unit: Taxpayer Services
Program: Payment Center

Program Description

The Payment Center is responsible for taking payments for all tax programs administered by the Department of Revenue. It provides badges and directs visitors to other divisions of the Department of Revenue and answers questions about specific tax programs.

Program Records

046 Payment Center Logs

- (a) Retain Loomis log 6 years, destroy
- (b) Retain all other logs 4 years, destroy

047 Cash Drawer Audits

Retain 4 years, destroy

048 Cash Drawer Records

Retain 90 days, destroy

State Agency General Records Retention Schedule

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)

Correspondence

Policy and Procedure Guidelines and Manuals

Security Records

Visitor Logs

Financial Records (OAR 166-300-0025)

Account Reconciliation Records

Information and Records Management Records (OAR 166-300-0030)

Information System Planning and Development Records

Systems of Record

Agency Shared Drive

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Personal Tax and Compliance
Section: Program Services
Unit: Personal Income Tax Filing Enforcement

Program Description

The Personal Income Tax Filing Enforcement unit deals with personal income taxpayers who have not filed tax returns and owe money to the State of Oregon. The unit uses the agency computer system, records from other state agencies and the IRS to identify debtors. The unit identifies the taxpayer who has failed to file using data from the department's GenTax system, other state agencies and the IRS that is stored in a data warehouse. It generates formal demands to file letters that are sent to the taxpayer from the GenTax system. The program follows up on cases by telephone or further correspondence. The unit explains requirements to file and the consequences of noncompliance to taxpayers. The program acts to obtain delinquent returns if possible and calculates the tax liability, penalty and interest on individuals who do not comply within the statutory period after they have been advised of their obligation to file. Finally, the unit oversees Oregon's Charitable Checkoff Committee, where organizations can qualify to receive donated tax dollars.

Program Records

049 Master List of Income Sources

Retain 6 years after superseded, destroy

050 Non-Filers Case Records

Retain 6 years after collection case closed or charged off, destroy

051 Charitable Checkoff Committee Minutes

Retain 6 years, destroy

State Agency General Records Retention Schedule

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)

Correspondence

Systems of Record

Agency Shared Drive

GenTax

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Personal Tax and Compliance
Section: Program Services
Unit: Policy and Operations

Program Description

The Personal Tax and Compliance Policy and Operations Unit monitors, evaluates and supports the agency's operations by researching and interpreting tax law and giving objective information to management on which to base program policy and operational decisions. The unit also develops and recommends changes in operating procedures and standards that incorporate legislative changes or changes for a more efficient operation of the program.

Unit representatives give and/or prepare presentations for professional organizations or internal audiences that are given either in person or virtually. The unit conducts training on special or specific issues relating to personal income tax.

The unit answers letters concerning personal income tax issues sent to the Governor or the agency and monitors the Help Desk and email box for tax practitioners for various programs. The unit also answers surveys, submits articles to professional newsletters and runs special events.

Program Records

052 Policy and Operations Special/Temporary Tax Program Records

- (a) Retain final report 20 years, destroy
- (b) Retain working records 5 years after acceptance of final report, destroy

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Administrative Rule Preparation Records
Correspondence
Conference, Seminar, and Training

Systems of Record

Agency Shared Drive

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Personal Tax and Compliance
Section: Program Services
Unit: Policy and Operations
Program: Tax Forms and Publication

Program Description

The Policy and Operations unit oversees personal income forms development and review for use by the public and tax practitioners. The unit coordinates an internal process with an agency annual form update project.

Program Records

None

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Conference, Seminar and Training Program Records
Correspondence
Policy and Procedure Guidelines and Manuals
Publication Preparation Records
Information and Records Management Records (OAR 166-300-0030)
Forms Development Records

Systems of Record

Agency Shared Drive

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Personal Tax and Compliance
Section: Program Services
Unit: Policy and Operations
Program: Tax Program and Special Project Implementation

Program Description

Tax Program and Special Project Implementation is responsible for the implementation of tax programs passed into law by Oregon Legislature including administrative rule development, designing forms, instructions, and publications, developing a communication plan for outreach to impacted parties and coordinating presentations and training to tax professionals and internal staff. Implementation may also include coordinating agency-wide and high-impact special projects.

Program Records

None

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Correspondence

Systems of Record

Agency Shared Drive

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Personal Tax and Compliance
Section: Program Services
Unit: Tax Systems

Program Description

The Tax Systems unit uses the GenTax system to process all tax returns filed on paper or through electronic filing. Unit personnel are responsible for reviewing, upgrading and maintaining the GenTax System and electronic filing for the Personal income Tax (PIT) program, State Transportation Individual Tax (STI) program and temporary programs such as the Pass-through Entity Elective Tax (PTE-E) program.

This unit is also responsible for working with tax software preparation vendors to test and approve conformance with filing and electronic transmission requirements as well as issue Form 1099-Gs and Form 1099-INTs for the department.

Program Records

None

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)

Correspondence

Information and Records Management Records (OAR 166-300-0030)

Computer System Program Documentation

Systems of Record

Agency Shared Drive
GenTax

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Property Tax
Section: Assessment and Taxation Standards
Unit: Finance, Taxation and Exemptions

Program Description

The Finance, Taxation and Exemptions unit works to assure compliance of local governments with property tax and local budget laws. The unit analyzes and interprets statutes and administrative rules relating to local budget, finance, records and the non-appraisal assessment activities of Oregon's property tax system. Analysts create and maintain standards for property assessment and taxation, advise taxing district personnel on issues relating to Oregon's local budget law, and provide extensive training and publications to local agency personnel. Analysts recommend corrective action to be taken under the department's compliance statutes up to and including withholding of county grant funds, reducing and/or voiding of tax levies.

Program Records

- 053 County Summary Reports**
Retain 2 years, destroy
- 054 Statewide Summary Reports**
Retain 10 years, destroy
- 055 Local Taxing District Tax Levy Certification Records**
Retain 10 years, destroy
- 056 Nonprofit Housing for the Elderly Records**
Retain 10 years, destroy
- 057 Supervisory Appeal Case Files**
Retain 10 years after resolution, destroy
- 058 Income and Property Tax Appeals, Opinions and Orders**
Retain 10 years after resolution, destroy
- 059 Declaratory Ruling Records**
Retain 20 years after issue, destroy
- 060 Property Tax Legislative Concepts Policy Records**
Retain 20 years, destroy

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Conference, Seminar and Training Program Records
Correspondence

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Systems of Record

Agency Shared Drive
Local district Database
LegOp

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Property Tax
Section: Support, Assistance and Oversight
Unit: Cadastral Information Systems (CIS)
Program: Cadastral, ORMAP

Program Description

The Cadastral Information Systems (CIS) unit assists counties with development and maintenance of property maps for assessment purposes per ORS 306.125 and 308.245. The unit runs a map maintenance program for creating maps and property records for Oregon counties without cartographers. All cartographic activities are based on data transfers with little or no fieldwork conducted by department personnel. Counties send recorded deeds and property segregation information and the program updates a county property map and the tax lot card. The unit reviews maps and descriptions of annexations to taxing districts to check that they adequately describe the area incorporated, as required by ORS 308.225. Also, the unit reviews maps and legal descriptions for Property Classification Memos, sent by the Central Assessment unit to counties to document a change in assessment responsibility

Program Records

061 Annexation Files

Retain 10 years, destroy

062 County Property Maps

Retain until superseded or obsolete, destroy

063 Maintenance Plat Files

Retain until superseded or obsolete, destroy

064 Maintenance Property Files

Retain until superseded or obsolete, destroy

065 PCM Maps, 1887-[ongoing] 5.00 c.f.

Retain permanently, transfer to the State Archives when administrative need ends

066 Remapping County Maps

Retain until superseded or obsolete, destroy

067 Remapping Plat Files

Retain until superseded or obsolete, destroy

068 Remapping Property Files

Retain until superseded or obsolete, destroy

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Contracts and Agreements
Correspondence
Financial Records (OAR 166-300-0025)
Invoices
Receipts

Systems of Record

Agency Shared Drive
Map Order 2002
Maintenance Mapping
ORMAP

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Property Tax
Section: Support, Assistance and Oversight
Unit: County Mass Appraisal Review

Program Description

The County Mass Appraisal Review program is responsible for determining how well counties are maintaining the quality of their appraisal programs in terms of accurate real market value on real and personal property. The report assists the department in fulfilling the role of general supervision and control over the statewide system of property taxation provided in ORS 306.115(1). The program reviews the counties' calculation programs to verify standards are met and to measure the health of the statewide valuation section. Counties annually submit ratio studies illustrating how well they are achieving valuing property at 100% of its real market values, as required by ORS 308.232.

Program Records

069 County Assessors Ratio Study Review and Recommendation Records

Retain 12 years, destroy

070 Ratio Adjustment Records

Retain 12 years, destroy

071 County Mass Appraisal Performance Review Reports

Retain 15 years, destroy

State Agency General Records Retention Schedule

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)

Correspondence

Systems of Record

Agency Shared Drive

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Property Tax
Section: Support, Assistance and Oversight
Unit: Deferral
Program: Senior and Disabled Citizens Property Tax Deferral

Program Description

The Senior and Disabled Citizens Property Tax Deferral program oversees the deferral of property taxes assessed to seniors and disabled Oregonians per ORS 311.666 - 311.735. Oregon homeowners, who are disabled or age 62 and over may apply to delay paying property taxes on their residences. Senior and disabled Oregonians may also defer payments on special assessments against their property. The tax debt and assessments are paid by the state and then the taxpayer repays the state with interest when the owner dies or sells the property, moves, or changes ownership. The program reviews the applications for deferment and conducts an extensive series of checks. An agency denial ends the process unless the property owner appeals to the Tax Magistrate. Once a deferment is granted a lien is put against the property to preserve the state's interests. The program audits the cases on an ongoing basis and program staff manage any problems. The payment of taxes results in lien release. The program also generates annual statements to seniors and disabled citizens holding deferrals.

Program Records

072 Original Recorded Property Liens

Retain 6 years after lien satisfied, destroy

073 Senior and Disabled Citizen Deferral Application Records

(a) Retain approved, accepted applicant records 6 years after Department of Revenue reimbursed, destroy

(b) Retain denied, withdrawn applications 3 years, destroy

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)

Correspondence

Systems of Record

Agency Shared Drive

GenTax

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Property Tax
Section: Support, Assistance and Oversight
Unit: Forestland Valuation and Timber Tax

Program Description

The Forestland Valuation and Timber Tax unit oversees the taxing of forest land and timber production in Oregon on both private and non-private land. The program computes the value of forestlands for assessment purposes and provides the figures to the county assessors.

The unit mails returns to potential harvesters and the harvesters file as conventional taxpayers. The Forest Products Harvest Tax (FPHT) is levied on harvested timber throughout Oregon, private or public. The money collected from the FPHT is distributed to the Department of Forestry, Oregon State University, and Oregon Forest Resources Institute. The privilege taxes go to the local taxing districts.

Small Tract Forestland (STF) Severance Tax is levied on timber harvested from land classified by the county as Small Tract Forestland. The money collected from this tax is distributed to the State School Fund, Community College Support Fund and the counties.

Program Records

074 Ad Valorem Timber Appraisal Records

Retain 25 years, destroy

075 County Code Maps Receipt Log

Retain 6 years, destroy

076 Forest Products Harvest Tax Distribution Reports

Retain 10 years, destroy

077 Forest Products Harvest Tax Returns

Retain 6 years after final collection/action, destroy

078 Forestland Base Maps, 1962-1977 20 c.f.

Retain permanently, transfer to State Archives after 50 years

079 Forestland Value Schedules, 1963-[ongoing] 3.00 c.f.

Retain permanently, transfer to State Archives after 50 years

080 Log Truck Mileage Maps

Retain until superseded or obsolete, destroy

081 Property Maps

Retain until superseded or obsolete, destroy

082 Mill Reports

Retain until superseded or obsolete, destroy

083 Small Tract Forest Land Severance Tax Records

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

- Retain 6 years after final collection/action, destroy
- 084 Timber Harvest Mill Pickup Reports**
Retain 3 years, destroy
- 085 Timber Stumpage Value Tables**
Retain 25 years, destroy
- 086 Timber Tax Account Case Files**
Retain 6 years, destroy
- 087 Timber Tax Records Account Aging Reports**
Retain 6 years, destroy
- 088 Western Oregon Privilege Tax Return Statistical Reports [ended 2005]**
Retain 25 years, destroy
- 089 Soil Maps**
Retain until superseded or obsolete, destroy
- 090 Timber Maps, 1963 - [ongoing] 3.00 c.f.**
Retain permanently, transfer to the State Archives when administrative need ends

State Agency General Records Retention Schedule Records

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Correspondence
Financial Records (OAR 166-300-0025)
Account Reconciliation Records
Audit Reports
Receipts

Systems of Record

Agency Shared Drive
GenTax

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Property Tax
Section: Support, Assistance and Oversight
Unit: General Programs/Training Development: Salem
Program: Appraiser Continuing Education Certification

Program Description

The Appraiser Continuing Education Certification program establishes statewide policy regarding the duties, jurisdiction, and resources for the continuing education of county and Department of Revenue appraisers per ORS 308.010, 308.057 and 308.059. The program incorporates policies it develops into administrative rules, manuals and legislative concepts. It coordinates its policy recommendations with other agency and division guidelines. The program develops and presents training to county and department staff in multiple locations each year. It develops a new curriculum annually to meet the continuing education needs of appraisers and assessors. The program issues certificates for completion of agency directed training. If assessors or appraisers fail to meet the requirements for continuing education the program may revoke their certification. Finally, the program provides assistance to local officials, taxpayers and agency staff.

Program Records

091 Appraiser Revocations and Certification Records

Retain 6 years after certification lapses or is revoked, destroy

State Agency General Records Retention Schedule

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Administrative Rule Preparation Records
Conference, Seminar and Training Program Records
Correspondence
Policy and Procedure Guidelines and Manuals

Systems of Record

Agency Shared Drive
Appraiser Continuing Education Database (ACED)
Workday

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Property Tax
Section: Support, Assistance and Oversight
Unit: Program Assistance
Program: County Assessment Function Funding Assistance (CAFFA)

Program Description

County Assessment Function Funding Assistance (CAFFA) program reviews grants and approves the request for funding to county assessors, valuation, cartography, tax collection assists in the operation of assessment and taxation programs. The program also creates training courses for appraisal, assessors, and tax collectors and reviews current training modules that incorporate desired training and information.

Program Records

None

State Agency General Records Retention Schedule

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)
Contracts and Agreements,
Conference, Seminar and Training Program Records
Correspondence
Financial Records (OAR 166-300-0025)
Audit Reports
Grant Records
Information and Records Management Records (OAR 166-300-0030)
Software Records

Systems of Record

Agency Shared Drive
GenTax

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Property Tax
Section: Support, Assistance and Oversight
Unit: Special Programs
Program: Oil and Gas Severance Tax

Program Description

The Oil and Gas Severance Tax program audits the returns for natural gas and oil producers in the State of Oregon. Producers make special payments to the state, dedicated to schools.

Program Records

092 Natural Gas and Oil Producer Tax Return Audit Records

Retain 6 years, destroy

State Agency General Records Retention Schedule

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)

Correspondence

Financial Records OAR 166-300-0025

Account Reconciliation Records

Systems of Record

Agency Shared Drive

GenTax

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Agency: Oregon Department of Revenue
Division: Property Tax
Section: Valuation

Program Description

The Valuation section appraises industrial, public utility, railroad, communication and transportation property. The industrial program provides industrial appraisal services to county assessors as outlined in ORS 306.126. The Industrial unit's purpose is to provide counties with appraisals of State Appraised Industrial Property as defined in ORS 306.126(1)(b) as any operating industrial property with a real market value of improvements in excess of \$1 million. The Centrally Assessed Property unit annually appraises public utilities, railroad and transportation properties under ORS 308.515. Central assessments are entered on the assessment roll, which is apportioned to the counties.

Program Records

093 Cap Rate Studies

Retain 15 years, destroy

094 Industrial Property Tax Return Records

Retain 10 years, destroy

095 Industrial Valuation Records

(a) Retain current and last previous assessment, destroy

(b) Retain all other records 6 years, destroy

096 Property Classification (Memorandum) Records

Retain records 6 years after property no longer owned by a centrally assessed company, destroy

097 Special Project Records

Retain 15 years, destroy

098 Utility Assessment Files

Retain 15 years, destroy

099 Utility Assessment Roll

Retain 10 years, destroy

State Agency General Records Retention Schedule

Includes but is not limited to:

Administrative Records (OAR 166-300-0015)

Correspondence

Financial Records (OAR 166-300-0025)

Invoices

Receipts

Oregon State Archives

Records Retention Schedule

Edition: June 2024

Schedule Number: 2024-0004

Systems of Record

Agency Shared Drive
General Electronic Assessment Review System
Utility Assessment Roll
Electronic Valuation Information System