

Oregon Department of Revenue
Records Retention Schedule 2007-0018
Effective Date: November 2008
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OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue
Division: Director's Office
Unit: Director

Program Description

The Oregon Department of Revenue is responsible for the processing, collection and accounting of revenues generated through taxation of personal income and over 30 other types of income generating activities.

The Director serves as the head of the agency and spokesman on revenue collection issues for the State of Oregon. The Director advises the Governor and elected officials on revenue issues and organizes and coordinates the administration of all present state laws pertaining to revenue collection. Additionally, the Director directs the development of policies and programs affecting tax collection within the state and ensures that all laws related to revenue collection within the state are enforced. The Director oversees the operations of the agency. Finally, the Director is responsible for acting as the Hearings Officer in cases involving contested assessments. The Director's findings are transmitted to the respective program area for implementation and monitoring.

Program Records

001 Policy and Historical Correspondence, 1993-[ongoing] 1 c.f.

Retain permanently, transfer to State Archives after 5 years

002 Directors Speeches

Retain 5 years, destroy

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Correspondence

Legislative Tracking Records

Policy and Procedure Manuals

Databases

None

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

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Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue
Division: Directors Office
Unit: Internal Auditor

Program Description

The Internal Auditor is responsible for financial, performance, compliance and information technology auditing of Department of Revenue programs and functions per ORS 297.030. The Internal Auditor assists all levels of management in the effective discharge of their responsibilities by providing evaluations of the financial, accounting, data processing and operational controls of the agency. This includes determining compliance with established policies and procedures, evaluating the effectiveness of those policies and procedures, evaluating internal controls, and ensuring that data processed through automated systems is protected from intentional and/or unintentional errors and omissions. Annually a risk assessment is conducted by the Internal Auditor. Based upon the risk assessment programs and functions are scheduled for an audit. In addition to conducting the annual risk assessment and performing auditing service, the Internal Auditor is responsible for reviewing the use of agency issued SPOTS cards and reviews the agency's performance measures. The Internal Auditor uses Teammate software provided by the Secretary of State's Office as a tool to create audit records. The Audit Committee is comprised of the Director, Deputy Director and head of the Research Section.

Program Records

003 Audit Committee Records

Retain 5 years, destroy

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Correspondence

Policy and Procedure Guidelines and Manuals

Financial Records (OAR 166-300-0025)

Audit Reports

Databases

None

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Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue
Division: Director's Office
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 the creation of all publications and forms for public distribution, media relations, reviewing and fulfilling public records requests from media outlets, coordinating the records retention functions for the agency and maintaining the Oregon.Gov website for the agency.

The section reviews responses to the public's letters to the agency and those referred to them by the Governor's Office for response about agency actions and policies. The program directs the letters to the appropriate units within the agency and quality checks the answering product. The section is in charge of all media contacts and the release of information to the public. It plans communications strategies for distribution of information and distributes press releases.

In addition the section is responsible for the management and disposition of records created by the agency for distribution and use by the public including but not limited to annual tax forms and schedules. The section maintains and distributes records management materials and schedules throughout the agency detailing records retention. In addition, the section documents all records disposition, whether inside the agency, in off-site storage, or destroyed by staff and contractors and maintains and oversees agency off-site storage areas. The section maintains the agency copy of the internal newsletters and creates all the forms and publications issued by the department for use by counties, local governments, and taxpayers.

Program Records

004 Agency Newsletters

Retain 2 years, destroy

005 Media Call Logs

Retain 2 years, destroy

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Agreements and Contracts

Correspondence

Policy and Procedure Guidelines and Manuals

Public Records Disclosure Request Records

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

Filing Records

Forms Development Records

Records Management Records

OREGON STATE ARCHIVES
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Databases

FORMS AND PUBLICATIONS

PAP's

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Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Director's Office

Unit: Legislative Liaison

Program Description

The Legislative Liaison coordinates the legislative process and is the administrative rules coordinator for the Department of Revenue. The Liaison researches and answers queries concerning state and federal tax law, develops statements on policy issues, responds to questions from legislator and does presentations to tax practitioner groups. The liaison, working with legislators and internal committees, assists in creating testimony/documentation clarifying current and pending legislation.

Program Records

None

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Administrative Rule Preparation Records

Correspondence

Legislative Tracking Records

Mailing List

Databases

None

OREGON STATE ARCHIVES
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Organizational Placement

Agency: Oregon Department of Revenue
Division: Administrative Services
Section: Human Resources

Schedule Number: 2007-0018

Program Description

The Human Resources section is responsible for managing the personnel functions and records for the agency. It coordinates the recruiting and hiring processes. When employees are discharged, the unit documents the separation and oversees the provision of unemployment benefits. Employees may appeal personnel actions through a grievance process overseen by the unit. It maintains employee files for insurance benefits, evaluation reports, personnel actions, and information on emergency contacts. The unit provides employee training on personnel policies and workplace issues. It also conducts reference background checks. The unit also manages the position classification process for agency positions.

Program Records

006 Equal Opportunity Advisory Committee Records

Retain 5 years, destroy

007 Work Force Environment Committee Records

Retain 5 years, destroy

State Agency General Records Retention Schedule Records

Includes but 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
Risk Management Records (OAR 166-300-0045)
Risk factor Evaluation Records
Safety Program Records

Databases

PPDB

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Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Administrative Services

Section: Finance

Program Description

The Finance section is responsible for providing oversight, technical expertise and support to Department of Revenue staff and programs. The section is responsible for agency facilities, administrative accounts and office expenditures, payroll support of the Integrated Tax Accounting function, purchasing and accounting. In addition, the section is responsible for maintaining the Charitable Check-off Commission records. The Finance section uses databases and programs which reside on the iSeries and main frame.

Facilities staff handles the payment of all rents and utilities for the main office, field offices, temporary offices, and off-site storage areas. It coordinates maintenance calls for the central office. Staff oversees the telephone switching system and directs all telephone service orders to service providers. It provides training on the agency telephone system. Additionally, staff holds the electrical plans for the main offices. Finally, it issues the security badges to agency staff and visitors.

Fiscal staff handles payments of agency administrative accounts and office expenditures. It processes the bills and purchasing orders for the main and field offices, as well as develops and maintains the agency budget and cost allocations for the agency. The unit also handles the agency's petty cash fund.

Section staff support the Integrated Tax Accounting system, the agency's revenue accounting and receivables system. The ITA (single relational database) system is used by the majority of agency personnel as well as people in other agencies to access information about the status of taxpayer accounts. The system is used to access filing and payment information, to process tax returns, and perform various account maintenance functions. The system is continually checked and refined to improve services and to guarantee the security of the system. Finally, the unit offers training to system users inside and outside the agency.

Payroll staff handles the payment of all pay to agency employees. Staff receives and keep all timesheets, computes the hours worked and the pay owed, and tracks employee leave time for vacation, sickness, and personal business. Staff maintain the contracts and permissions for electronic deposit, and oversees the distribution of payroll checks and handles garnishment of employee pay.

Purchasing staff process and authorize purchases for the agency authority to authorize purchases up to \$75,000 without outside review being required. Section staff writes and oversees the execution of trade and service contracts and resolves contract disputes under \$100,000. It also maintains the price agreements with vendors. Finally, staff conduct fixed asset inventories of agency equipment and supplies.

Finally, staff provide revenue account and account reconciliation by tracking all payments received and transfers of funds.

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Program Records

008 Biannual Sustainable Report

Retain 6 years, destroy

009 Charitable Check Off Committee Records

Retain 6 years, destroy

State Agency General Records Retention Schedule Records

Includes but 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)

Accounts Receivable Reports

Databases

COST ALLOCATION SYSTEM

iSeries

ITA

ORPIN

OSPS

SFMA

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Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Administrative Services

Section: Information Technology Services

Program Description

The Information Technology Services Section oversees the management and development of the agency's iSeries computer and its software. Besides supervision of iSeries operations and technical support the section maintains the records for the Systems Development Planning Committee and serves as the committee staff. The unit also holds the minutes for the Information Technology Management Committee, as well the records for two sunsetted committees. The section develops and maintains the agency Technology Development Plan. The unit 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. The iSeries replaces the AS400. In 2006 the Department of Revenue moved its servers to the State Data Center.

Program Records

010 Information Technology Business Council Minutes

Retain 5 years, destroy

011 Information Technical Executive Commission Minutes

Retain 10 years, destroy

012 Information Technology Management Council (ITMC) Minutes

Retain 10 years, destroy

013 Major Systems Development Committee Minutes

Retain 5 years, destroy

014 RUCKUS Committee Minutes

Retain 5 years, destroy

015 Systems Development Planning Committee Minutes

Retain 10 years, destroy

016 Technology Development Plans

Retain 5 years, superseded

017 Technology Strategic Plan

Retain 20 years after superseded, destroy

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Contracts and Agreements

Correspondence

Policy and Procedure Guidelines and Manuals

Staff Meeting Records

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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

User Support Records

Databases

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

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

Program Description

The Application Development unit develops and maintains systems and programs on the ISeries, Network, web and PC's. The units advise 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. The units 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 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

Databases

TASK TRACKING SYSTEM

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

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Agency: Oregon Department of Revenue
Division: Administrative Services
Section: Information Technology Services
Unit: Enterprise Operations

Program Description

The Enterprise Operations unit provides data processing support to the agency. It works with personal income tax, withholding tax, Elderly Rental Assistance (ERA), Tri-Met payroll and self-employment tax, Lane Transit District and self-employment tax, Western and Eastern Privilege tax, Forest Products Harvest tax, and several other smaller programs in providing access to the agency databases. The unit supports the iSeries systems software, maintains hardware and peripherals, writes and develops software, supports ongoing testing, and provides technical advice. Enterprise Operations is responsible for developing all database applications for the Department of Revenue. In 2006 the Department of Revenues Information Technology servers were relocated to the State Data Center.

Program Records

None

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)
Conference, Seminar and Training Program Records
Contracts and agreements,
Correspondence,
Policy and Procedure Manuals
Information and Records Management Records (OAR 166-300-0030)
Computer System Program Documentation
Computer System Security Records
Software Management Records
Risk Management Records (OAR 166-300-0045)
Emergency Response Plans and Procedures
Safety Program Records

Databases

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

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Agency: Oregon Department of Revenue
Division: Administrative Services
Section: Information Technology Services
Unit: Network Technical Support

Program Description

The Network Technical Support unit designs and maintains the network hardware and software associated with the iSeries system. The unit is responsible for providing desktop support the unit plans for current and anticipated network needs and consults on the agency's Technology Plan. The unit procures and installs network hardware 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 network to identify problems and controls and sets up network security. Finally, the unit oversees the agency's e-mail system.

Program Records

None

State Agency General Records Retention Schedule

Includes but 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

Databases

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

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Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Administrative Services

Section: Information Technology Services

Unit: Information Security Office and New Technology

Program Description

The Information Security Office and New Technology is responsible for providing technical expertise, support and investigation services relevant to Information Technology Services to agency staff and management.

Program Records

018 Employee Investigation Case Records

(a) Retain case resulting in termination 10 years after employee terminated, destroy

(b) Retain founded cases 3 years, destroy

(c) Retain unfounded investigation records 3 years, destroy

019 Password Monitoring and Auditing Records

Retain 6 months, destroy

020 Website Access Logs

Retain 6 months, destroy

State Agency General Records Retention Schedule Records

Includes but 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

Information System Planning and Development Records

Databases

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

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Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Administrative Services

Section: Processing Center

Unit: Administration

Program Description

The Processing Center provides technical expertise and services in the verification, processing, storage of tax returns and the intake, reconciliation and management of tax payments via units and technical staff. Staff provide research and analysis services in the design, development and implementation of new technologies.

Program Records

None

State Agency General Records Retention Schedule

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Correspondence

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

Computer System Program Documentation Records

Databases

ITX GROUP DATE TRACK WORK DB

2-D

OREGON STATE ARCHIVES
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Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Administrative Services

Section: Processing Center

Unit: Banking/EFT

Program Description

The Banking/EFT unit is responsible for processing and banking all funds received in payment of tax liability. The unit process payments made with cash, coin, money orders or credit/debit cards. Payments may be tracked using payment coupons for ease of processing. The coupons are Optical Character Recognition, OCR, to increase accuracy and speed of processing. In the case of debit/credit cards taxpayers grant the Department of Revenue authorization to deduct payments from the taxpayer's card. The unit uses the iSeries system.

Program Records

021 Armored Car Receipts

Retain 6 years, destroy

022 Monthly Activity Records

Retain 6 years, destroy

023 Tax Account/Payer Payment Records

Retain 6 years after final payment, destroy

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Correspondence

Financial Records (OAR 166-300-0025)

Account Reconciliation Records

Accounts Receivable Reports

Databases

CASH JOURNAL

OREGON STATE ARCHIVES
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Organizational Placement

Agency: Oregon Department of Revenue
Division: Administrative Services
Section: Processing Center
Unit: Files/Micrographics

Schedule Number: 2007-0018

Program Description

The Files/Micrographics unit is responsible for the maintenance of the planning files used by the Business Division, Personal Tax and Compliance Division, and the Property Tax Division. The unit is responsible for the charge-out of files to other divisions and the incorporation of new returns into the Files. The Personal Income Tax (PIT) returns, Business Tax returns, some local government returns, and estate and trust records are kept on site in secure storage. In addition, the unit also performs the preparation, coding, microfilming, processing, duplicating, indexing, and retrieval of microform records for agency programs.

Program Records

024 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

025 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

026 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

027 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

028 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

029 Partnership Returns

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

030 Personal Income 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

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031 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

032 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

033 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

034 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 not limited to

Administrative Records (OAR 166-300-0015)

Correspondence

Information Management Records (OAR 166-300-0030)

Microfilm Quality Control Records

Filing System Records

Records Management Records

Databases

CHARGE OUT

OREGON STATE ARCHIVES
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Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Administrative Services

Section: Processing Center

Unit: Mail Processing

Program Description

The Mail Processing unit handles the agency's incoming mail and tax returns sent via mail for all tax programs the agency administers. The unit receives, sorts, cuts, extracts, assembles, and transports or routes all mail. The unit also handles the reading and deciphering of non-cash correspondence and determines where it should be routed for proper handling. All garnishments, returns, etc are printed and sent to the recipient via the state printing center. Finally, the unit segregates the offensive, damaged, or suspicious mail for inspection and resolution by the agency.

Program Records

None

State Agency General Records Retention Schedule

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Correspondence

Postal Records

Risk Management Records (OAR 166-300-0045)

Emergency Response Plans

Safety Program Records

Databases

None

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Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Administrative Services

Section: Processing Center

Program: Special Services

Program Description

The Special Services unit provides support to the programs administered by the agency. The unit provides major out-going mailing services for all statewide tax programs including tax forms, billings, and refund checks, and processing all daily out-going mail. The unit handles the receipt, inventory and distribution of all agency-operating forms and tax forms for the public. It handles the receipt and distribution of agency freight and supervises the dock area. It is responsible for the delivery and inventory of agency supplies and equipment. The unit handles the surplus inventory. Finally, the unit oversees the physical destruction of records. Special Services handles transactions between the Department of Revenue and State Records Center.

Program Records

None

State Agency General Records Retention Schedule

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Correspondence

Financial Records (OAR 166-300-0025)

Invoices

Receipts

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

Records Management Records

Databases

None

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Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Administrative Services

Section: Processing Center

Unit: Miscellaneous Cash

Program Description

The Miscellaneous Cash unit is responsible for staging payments to forward to the Banking/EFT unit. Payments by check or involving a payment coupon are initially processed by Miscellaneous Cash. Garnishments and personal income tax payments are screened by the unit. In addition, the unit receives and processes quarterly statements.

Program Records

None

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Correspondence

Databases

iSeries

PERSONNEL

OREGON STATE ARCHIVES
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Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Administrative Services

Section: Processing Center

Unit: Information Transcription

Program Description

The Information Transcription unit transcribes information from the tax returns to the agency relational databases. The unit processes the returns and forms submitted to the agency, payments with coupons, data-files received electronically, and payments received electronically. Rejected or miss-keyed information is researched and corrected. Once work is verified it is loaded into programs within the iSeries. The unit uses iCapture software. The unit enters information to mimic/mirror the structure of efilings and alternative filing records in the agency's electronic systems. Once data has been entered and verified hardcopy documents are transferred to the Files unit.

Program Records

035 Upload Data-files Batches

Retain 3 months, destroy

036 Tax Return Forms and Records

Transfer to Files after end of activity

State Agency General Records Retention Schedule Records

Includes but not limited to

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

Computer System Program Documentation

Databases

iSeries

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Agency: Oregon Department of Revenue

Division: Administrative Services

Section: Processing Center

Unit: Suspense/EI

Program Description

The Suspense/EI unit is responsible for reviewing personal, corporation and transit tax return records that are incomplete or inaccurate and working with taxpayers to rectify reporting issues. In addition, the unit is responsible for all Estimated Income actions, which trigger as part of the suspense process. Estimated Income actions review taxpayer records and take remedial action involving disputes regarding tax payments made by tax payers and whether or not taxpayers forwarded the department their payment.

Program Records

037 Annual Report of System

Retain 6 years, destroy

038 Suspense/Estimated Income Case Records

Retain 6 years after final resolution, destroy

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Correspondence

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

Computer System Program Documentation

Databases

iSeries

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Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Administrative Services

Section: Processing Center

Unit: Taxpayer Identification (TPID)

Program Description

Taxpayer Identification unit is responsible for checking personal income and corporate tax returns for accuracy and completeness. TPID provides quality assurance by reviewing tax returns to ensure headings are complete and legible, W2's are present and all related documentation is provided by the filer. Numbers are added to returns to assist the Department in tracking and managing returns. TPID keys and cross checks individual taxpayer data into the system including name, address, contact information, identification numbers and date of birth. Once TPID has completed the initial assessment of the returns and keyed relevant data into the system the tax returns are forwarded to the ITU unit for further processing.

Program Records

None

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Correspondence

Databases

None

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Schedule Number: 2007-0018

Agency: Oregon Department of Revenue
Division: Business
Section: Collection Services
Unit: Accounts Resolution
Program: Payroll Taxes

Program Description

The Payroll Taxes program 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 BUSINESS INFORMATION database. The program also secures delinquent tax returns from employers. The program works with agency databases to identify employers who have not filed returns and mails out notices of delinquency. The program assists employers with account resolution and collection of unpaid tax debt services. The program maintains a help desk providing customer service and assistance to employers and businesses seeking information on tax questions.

Program Records

039 Delinquent Tax Return Collection Records

Retain 6 years after return filed, destroy

040 Business Registration Records

Retain 6 years after superseded, destroy

State Agency General Records Retention Schedule Records

Includes but not limited to

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

Databases

AUTOMATED COLLECTION TRACKING
BUSINESS INFORMATION
INTEGRATED TAX ACCOUNTING

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Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Business

Section: Collection Services

Program: Other Agency Accounts

Program Description

The Other Agency Accounts program collects money owed to other state agencies by taxpayers including but not limited to court fines and restitution, child support, overpayments and parole/probation supervision charges. The unit assigns a liability number and collector to each case. The unit reports to other state agencies on the payments and changes to accounts. The unit collects the money and disburses the funds, less collection fees, to other agencies. Collections of debts owed are accomplished through voluntary payments, liens, garnishments, and offsets of tax refunds.

Program Records

041 Collection Records

Retain 6 years after collection or charge off, destroy

042 Monthly Reports

Retain 6 years, destroy

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Contracts and agreements

Correspondence

Financial Records (OAR 166-300-0025)

Account Reconciliation Records

Audits Records

Databases

AUTOMATED COLLECTION TRACKING (ACT)

BUSINESS INFORMATION SYSTEM (BIS)

INTEGRATED TAX ACCOUNTING (ITA)

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

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

Program Description

The Special Programs Administration program is responsible for administering and collecting fees for programs not part of the Department of Revenue. Special program collects fees and taxes for the 911 Emergency Communications Tax on telecommunications subscribers, Hazardous Substance Fee assessed by the State Fire Marshal on storage and use of toxic and hazardous substances, the State Fire Marshals Petroleum Load Fee assessed on bulk ships of petroleum, State Lodging Tax with revenues going to the Oregon Tourism Commission and the Lottery Departments Amusement Device Tax. The program ensures compliance with statutory requirements by requiring taxpayers to register, become licensed, 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

043 Amusement Device Tax Delinquent Return Records (ORS 320.005-.990)

Retain 6 years, destroy

044 Emergency Communications Tax Records (ORS 401)

(a) Retain amended returns 6 years after date received, destroy

(b) Retain all other records 6 years, destroy

045 Hazardous Substance Tax Records (ORS 453.396-.414)

Retain 6 years, destroy

046 Petroleum Load Fee Records (ORS 465.101-.131)

(a) Retain amended returns 6 years after date received, destroy

(b) Retain all other records 6 years, destroy

047 State Lodging Tax Return Records (ORS 320.300-.350)

(a) Retain amended returns 6 years after date received, destroy

(b) Retain all other records 6 years, destroy

State Agency General Records Retention Schedule Records

Includes but 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

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Databases

AUTOMATED COLLECTION TRACKING (ACT)

BUSINESS TRACKING

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Business

Section: Corporation and Estate

Unit: Tobacco Compliance

Program: Cigarette and Other Tobacco Products (TCU)

Program Description

The Tobacco Compliance Unit (TCU) is responsible for administering the cigarette and other tobacco products programs per ORS 323. TCU is part of an inter-agency task force comprised of the Oregon Department of Revenue, the Oregon State Police, and Department of Justice. Revenue is responsible for sales of cigarette tax stamps and licensing distributors. Revenue ensures compliance with statutory requirements by requiring distributors to become licensed, file appropriate tax returns, pay all tax liabilities, and meet program requirements. TCU 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 with state tobacco tax laws. The money received by the Department of Revenue is distributed to the Oregon Health Plan, the state General Fund, cities and counties, the Tobacco Usage Reduction Account and the Elderly and Disabled Special Transportation Fund.

Program Records

048 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

049 Tobacco Tax Records

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

State Agency General Records Retention Schedule Records

Includes but 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

Audit Records

Databases

None

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Business

Section: Corporation and Estate

Program: Corporation Audit

Program Description

The Corporation Audit program handles external audits of corporations as well as some individual returns. The unit has a role in ensuring tax return filing compliance. It also acts to identify non-filers and initiate the filing of delinquent tax returns. The unit uses agency information systems to identify those corporation returns to be audited. The program consists of a central office and field office that conduct field audits, interact with the taxpayer, and write final audit reports (Corp Aces) to be entered into the tax and accounting system (ITA).

Program Records

050 Apportioning C Corporation Tax Returns

Retain 10 years, destroy

051 Corporation Tax Return Schedules

Retain with corporate tax return 10 years or destroy after question is resolved

052 Domestic C Corporation Tax Records

Retain 6 years, destroy

053 Non-operational Corporation Tax Records

Retain 6 years, destroy

054 S Corporation Tax Records

Retain 6 years, destroy

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Correspondence

Policy and Procedure Guidelines and Manuals

Financial Records (OAR 166-300-0015)

Travel Records

Databases

CORP ACES

CAT

ITA

ACT

BNA

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Business

Section: Corporation and Estate

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

056 Estate Tax Records

Retain 6 years, destroy

057 Inheritance Tax Records

Retain 6 years, destroy

058 Trust Tax Records

Retain 6 years, destroy

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Correspondence

Policy and Procedure Guidelines and Manuals

Databases

ITA

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Business

Section: Corporation and Estate

Program: Local Government Tax Administration

Program Description

The Local Government Tax Administration program works with local governments to administer taxing programs overseen by local governments or taxing districts. The program works with the districts on tax policy issues and creates, revises, and updates forms used by districts in the collection of taxes. Finally, the program 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

059 LTD Self-Employment Tax Records

Retain 6 years, destroy

060 Tri-Met and LTD Annual Reports

Retain 10 years, destroy

061 Tri-Met and LTD Statistical Reports

Retain 10 years, destroy

062 Tri-Met Self-Employment Tax Records

Retain 6 years, destroy

State Agency General Records Retention Schedule

Includes but 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

Databases

TSE

ITA

ACT

BNA

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Business

Section: Corporation and Estate

Program: Automation Team

Program Description

The Automation Team monitors, tests and provides user expertise for personal computer applications for the Corporation Section. The team provides training for section staff. It works with Information Technology staff developing, conducting and implementing projects and processes.

Program Records

None

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Conference, Seminar and Training Program Records

Correspondence

Financial Records (OAR 166-300-0025)

Purchasing Records

Information Management Records (OAR 166-300-0030)

Computer System Documentation

Computer System Security Records

Databases

REVENUE 3

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Agency: Oregon Department of Revenue

Division: Business

Section: Research

Schedule Number: 2007-0018

Program Description

The Research section develops statistical information on tax programs and serves as a consulting unit to the Director and Governor on statistical/economic issues related to taxation. The unit monitors and reviews department programs and maintains an awareness of tax laws and potential changes to anticipate information needs for revenue data. It designs and constructs databases for personal income tax, corporate income tax, property tax, and Elderly Rental Assistance Program and tax collections. It also researches and analyzes regional, statewide, and local socio-economic data as part of special studies and economic forecasting relating to tax revenue. The unit performs statistical analysis of existing or proposed tax laws to determine their impact on revenues and to provide published statistical summaries of tax data for public release. The unit also advises the Director, Governor, Secretary of State, State Treasurer and DAS on the impact of ballot measures on the General Fund. Finally, the unit maintains a research library for the division and agency.

Program Records

063 Corporation Income and Excise Tax Returns Analysis Reports

(a) Retain reports 20 years after finalized, destroy

(b) Retain supporting documentation 5 years after report accepted, destroy

064 Personal Income Tax, HARRP and Elderly Rental Assistance Returns Analysis Reports

(a) Retain reports 20 years after finalized, destroy

(b) Retain supporting documentation 5 years after report accepted, destroy

065 Property Tax Levies and Assessments and Collections Summary Reports

(a) Retain reports 20 years after finalized, destroy

(b) Retain supporting documentation 5 years after report accepted, destroy

066 Special Projects Files

Retain 20 years, destroy

067 Tax Collection Receipts Reports

Retain 20 years, destroy

068 Tax Expenditure Reports, 1996-ongoing

(a) Retain reports 20 years after finalized, destroy

(b) Retain supporting documentation 5 years after report accepted years, destroy

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

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

Databases

ITA

ITX

CATS

SAS

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue
Division: Personal Tax and Compliance
Section: Collection and Filing Enforcement
Program: Personal Income Tax Collection/Small Programs

Program Description

The Personal Income Tax Collection/Small Programs deal with personal income taxpayers that have filed their returns, but owe money to the State of Oregon. The program predominantly seeks to collect Personal Income Tax, Western Oregon and Eastern Oregon Timber Taxes, the Forest Products Harvest Tax, and the Senior Citizen Property Tax Deferral Program. The program locates taxpayers that have failed to pay from reviews of information in phone books, and on-line data from Department of Revenue, DMV, or DOE computer systems. The program follows up on cases by telephone or further correspondence. The program attempts to gain voluntary compliance from taxpayers by explaining their obligations and the consequences of their noncompliance. The program calculates the tax, penalty, and interest on individuals who have not paid their obligations due the State of Oregon.

Program Records

069 Collection Working Papers

Retain until activity end/action completed, transfer to Timber/Forest Tax or Senior Deferral Units.

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)
Correspondence

Databases

AUTOMATED COLLECTION TRACKING (ACT)
FILING ENFORCEMENT 2000
INTERGRATED TAX ACCOUNTING
NON-FILER ENFORCEMENT TRACKER (NETS)

Databases

None

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Personal Tax and Compliance

Section: Collection and Filing Enforcement

Program: Personal Income Tax Filing Enforcement

Program Description

The Personal Income Tax Enforcement program deals with personal income taxpayers who have not filed tax returns and owe money to the State of Oregon. The program uses the agency computer system, records from other state agencies, and the IRS to identify debtors. The program locates the taxpayer who has failed to file from reviews of information and on-line data from Department of Revenue, DMV, or DOE computer systems. It generates formal request to file letters that are sent to the taxpayer. The program follows up on cases by telephone or further correspondence. The program attempts to gain voluntary compliance from taxpayers by explaining their requirements to file and the consequences of their noncompliance. The program acts to obtain delinquent returns if possible. Finally, the program 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.

Program Records

070 Master List of Income Sources

Retain 6 years after superseded, destroy

071 Non-Filers Case Records

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

State Agency General Records Retention Schedule

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Correspondence

Databases

AUTOMATED COLLECTION TRACKING (ACT)

FILING ENFORCEMENT 2000

INTERGRATED TAX ACCOUNTING

NON-FILER ENFORCEMENT TRACKER (NETS)

OREGON STATE ARCHIVES Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Personal Tax and Compliance

Section: Compliance

Program Description

The Compliance section is responsible for conducting audits of the tax returns, tax appeals, processes tax returns, and pursue non-filers. The section creates a database and provides criteria detailing what kind of accounts will generate audit activity. Section staff creates audit files using information received from third parties and internal records. At the conclusion of the audit staff generate a report of findings. Appeals of agency findings go to the conference unit and the tax magistrate. Auditors manage the appeal process for non-filers and filers as well. The program locates non-filers by analyzing IRS adjustments tape and the adjustments are applied to state returns. Likewise, W-4 forms from employers are used to identify non-filers. If the non-filer does not file after notification then an assessment is made for them. 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. If the non-filer does not file after notification then an assessment is made for them. Field office handles appeals for adjustments made during the processing and sends reports of audit adjustment to IRS.

The field auditors conduct face to face audits of self-employed individual and interstate companies. The field offices handles the more complex and reluctant taxpayers. Collections overseen by the program are conducted using correspondence, field visits, phone calls, third-party searches, seizures, and garnishments.

Program Records

072 Collection Case File Records

Retain 6 years after collection or charge off, destroy

073 Elderly Rental Assistance Records (Form 90R)

Retain 6 years, destroy

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

Retain 6 years, destroy

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

Retain 6 years, destroy

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Correspondence

Policy and Procedure Guidelines and Manuals

Financial Records (OAR 166-300-0025)

Audit Records

Databases

ACES

ACT

COLLECTION CASEFILES

MASTER FILES

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Personal Tax and Compliance

Section: Program Services

Program: Administrative Services

Unit: Bankruptcy

Program Description

The Bankruptcy unit oversees the collection of tax debt from individuals and companies declaring bankruptcy with unpaid state taxes. The unit receives notification from bankruptcy courts, researches pending cases, and files a proof of claim with the court. The agency attorney general represents the agency's interests in the court. The unit may develop a plan of repayment in conjunction with the court and party seeking bankruptcy. It will check payments for accuracy against the proposed repayment plan and check compliance on filing of tax returns. Finally, notifications of bankruptcy are electronically entered into the computer databases by Electronic Bankruptcy Notice (EBN) to identify taxpayer accounts affected.

Program Records

076 Bankruptcy Work Papers

Retain until activity ends, merge with tax returns in Files

077 Bankruptcy Case Records (Files)

Retain 6 years after case discharged or dismissed, destroy

State Agency General Records Retention Schedule

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Attorney General Opinions

Correspondence

Databases

AUTOMATED COLLECTION TRACKING

BUSINESS

ELECTRONIC BANKRUPTCY NOTICE (EBN)

INTEGRATED TAX ACCOUNTING

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Personal Tax and Compliance

Section: Program Services

Unit: Administrative Services

Program: Collection Agency

Program Description

The Collection Agency program has a collaborative partnership with contracted private collection agencies to recover delinquent Oregon tax debts from individuals and businesses. The program purchases the services of approved collection agencies. If all collection efforts have been exhausted or a year passed from the date of last payment the debt is assigned to a collection agency for recovery.

The details of the debt account are provided to the collection agencies via file transfer server. The agencies send various reports on progress, resolutions or maintenance of the accounts back to the Collection Agency program. The program also conducts annual security questionnaires of the approved collection agencies on the security and secrecy of the records and on the training of collection agents.

Program Records

078 Acknowledgement of New Accounts Reports

Retain 1 year, destroy

079 Closed Cancelled Reports

Retain 1 year, destroy

080 Collection Agency Security Questionnaires

Retain 10 years, destroy

081 Inventory of Ongoing Collections

Retain until superseded, destroy

State Agency General Records Retention Schedule

Includes but 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)

Account Reconciliation Records

Databases

iSERIES

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Personal Tax and Compliance

Section: Program Services

Unit: Tax Services

Program Description

The Tax Services unit responds to taxpayer inquiries via telephone, correspondence 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 Voice Response System to automate responses to common questions and activities. It provides bilingual aid for taxpayers who can't speak English or understand it poorly by maintaining a list of potential translators among agency personnel. The unit runs the TTY 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

083 Statistical Reports

Retain 5 Years, destroy

State Agency General Records Retention Schedule

Includes but 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

Databases

None

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

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

Program Description

The Policy and Systems unit oversees agency forms development and publications for the general public and special interest groups. The unit oversees an internal and external agency editing process. Unit representatives give and/or prepare speeches. 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 runs the Help Desk for tax practitioners. The unit also answers surveys, submits articles to professional newsletters and runs special events.

Program Records

084 Forms Development Records

Retain 15 years after superseded, destroy

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)
Conference, Seminar and Training Program Records
Correspondence
Policy and Procedure Guidelines and Manuals
Press Releases (Speech/Statement)
Publication Preparation Records

Databases

CORRESPONDENCE TRACKING SYSTEM (CTS)

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

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

Program Description

The ITX system is an income tax processing system designed to process personal income tax filings, both hard copy and e-filings. Program personnel are responsible for reviewing, upgrading and maintaining the ITX System.

Program Records

None

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Correspondence

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

Computer System Program Documentation

Databases

ELF

ITX

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

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

Program Description

The Policy Formation program resolves specific policy issues in conjunction with the Personal Income Policy Tax Group and the Joint Policy Groups. The program's decisions and rulings go to the Policy and Systems Unit and are often incorporated into legislation or Administrative Rule impacting personal income tax. Program staff coordinate legislative concepts and track legislation relevant to personal income tax and solicit concepts within the Department of Revenue. Program staff write new administrative rules to interpret new legislation or to clarify existing statutes and amend existing administrative rules. The program conducts research into specific policy issues impacting the agency. The program also liaisons with tax related professional groups and associations. It chairs and keeps the records of liaison group meetings held at the agency. The program coordinates agency wide and high impact special projects (i.e. kicker, pension).

The Policy and Systems unit is also responsible for updating and maintaining the e-file system. The e-file system works with the ITX system in processing electronically filed returns.

Also, the Policy and Systems unit is responsible for the Elderly Rental Assistance program and processing system.

Program Records

085 Special Project Records

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

086 Tax Liaison Group Minutes

Retain 10 years, destroy

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Correspondence

Databases

PARTNERSHIP

WORKING FAMILY CREDIT (WFC)

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue
Division: Property Tax
Section: Assessment and Taxation Standards
Unit: Appeals, Finance, Taxation and Deferral
Program: Board of Property Tax Appeals (BOPTA)

Program Description

The Board of Property Tax Appeals program administers policy and procedures manual for BOPTA operations. Each county has a Board of Property Tax Appeals which hears appeals from property owners regarding the real market and assessed value of property. The program writes the procedure manuals, conducts training for BOPTA members and county clerks, creates educational materials, and serves as a continuing resource to educate and inform board members per ORS 309.022. It compiles a summary of board actions and the effects of these actions on values throughout the state. The program also monitors and testifies on legislation effecting BOPTA.

Program Records

087 County Summary Reports

Retain 2 years, destroy

088 Statewide Summary Reports

Retain 10 years, destroy

089 Tech Group Meeting Minutes

Retain 2 years, destroy

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Administrative Rule Preparation Records

Conference, Seminar and Training Program Records

Correspondence

Databases

None

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

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

Program Description

The Finance and Taxation program works to assure compliance of local governments with property tax and local budget laws. The program 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. Program 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 personnel. The program 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

090 Local Taxing District Tax Levy Certification Records

- (a) Retain summary pages 10 years, destroy
- (b) Retain other records 1 year, destroy

State Agency General Records Retention Schedule Records

Includes but not limited to

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

Databases

None

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue
Division: Property Tax
Section: Assessment and Taxation Standards
Unit: Appeals, Finance and Taxation and Deferral
Program: Magistrate and Tax Court

Program Description

The Magistrate and Tax Court program acts to protect agency interests when agency actions or decisions are protested. The Department of Revenue is charged with the general supervision and control of Oregon's property tax system per ORS 306.115. The creation of the Tax Magistrates in 1997 removed much of the appeals power from the agency, yet Revenue may intervene in the property tax appeal process. The program reviews appeals, holds and manages the hearings, drafts orders for submission before the magistrate or judge, and incorporates rulings into the taxpayer files. If further appeals are made regarding a specific case the taxpayer file may move to the Attorney General's office. The agency is automatically the defendant in Tax Court involving matters arising under the property tax statute when appeals are filed by anyone except county assessors.

Program Records

091 Magistrate and Tax Court Case Files

Retain 6 years after case resolution, destroy

092 Supervisory Appeal Case Files

Retain 6 years after case resolution, destroy

093 Income and Property Tax Appeals, Opinions and Orders

Retain 10 years after resolution, destroy

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Correspondence

Databases

MAGISTRATE APPEALS TRACKING SYSTEM (MATS)

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue
Division: Property Tax
Section: Cadastral, Deferral, ORMAP, Timber
Unit: Cadastral Information Systems (CIS)

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 14 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 reworks existing maps, enlarging and making a clean copy while creating a template to allow future changes. The unit also reviews descriptions of annexations to taxing districts to check that they adequately describe the area incorporated.

Program Records

094 Annexation Files

Retain 10 years, destroy

095 County Maps

Retain until superseded or obsolete, destroy

096 Maintenance Plat Files

Retain until superseded or obsolete, destroy

097 Maintenance Property Files

Retain until superseded or obsolete, destroy

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

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

099 Remapping County Maps

Retain until superseded or obsolete, destroy

100 Remapping Plat Files

Retain until superseded or obsolete, destroy

101 Remapping Property Files

Retain until superseded or obsolete, destroy

102 Soil Maps

Retain until superseded or obsolete, destroy

103 Timber Maps, 1963 – [ongoing] 3.00 c.f.

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

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

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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)

Invoices

Receipts

Databases

CARTOGRAPHY RECORDS/308/225: ORS 308.255

MAP ORDER 2002

MAINTENANCE MAPPING

ORMAP

OREGON STATE ARCHIVES
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Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue
Division: Property Tax
Section: Cadastral Information Systems, Deferral, ORMAP, Timber
Unit: Timber/Deferral
Program: Senior and Disabled Citizens Property Tax and Special Assessment 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 - .735. Oregon homeowners, who are disabled or age 62 and over may apply to delay paying property taxes on their residences. Senior and disabled citizens 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

104 Original Recorded Property Liens

Retain 6 years after lien satisfied, destroy

105 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 not limited to

Administrative Records (OAR 166-300-0015)
Correspondence

Databases

SENIOR DEFERENTIAL MASTER

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue
Division: Property Tax
Section: Cadastral Information Systems, Deferral, ORMAP, Timber
Unit: Timber Tax

Program Description

The 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 money collected from the Forest Products Harvest Tax (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.

The Forest Products Harvest Tax (FPHT) is levied on harvested timber throughout Oregon, private or public. The Eastern and Western Oregon Privilege Taxes are applied to harvested timber from private land in lieu of a property tax. In 2005 the Eastern and Western Oregon Timber Privilege Tax sunsetted.

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

106 Ad Valorem Timber Appraisal Records

Retain 25 years, destroy

107 Classified Reforestation Lands Records, 1929-1995

Retain 25 years, destroy

108 County Code Maps Receipt Log

Retain 6 years, destroy

109 Eastern and Western Oregon Privilege Tax Distribution System Research Records

Retain 10 years, destroy

110 Eastern Oregon Privilege Tax Reports and Summaries

Retain 10 years, destroy

111 Eastern Oregon Privilege Tax Returns

Retain 6 years after final collection/action, destroy

112 Forest Products Harvest Tax Distribution Reports

Retain 10 years, destroy

113 Forest Products Harvest Tax Returns

Retain 6 years after final collection/action, destroy

114 Forestland Base Maps, 1962-1977 4.00 c.f.

Retain permanently, transfer to State Archives after 50 years

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

Retain permanently, transfer to State Archives after 50 years

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

116 Log Truck Mileage Maps

Retain until superseded or obsolete, destroy

117 Maps

Retain until superseded or obsolete, destroy

118 Mill Reports

Retain until superseded or obsolete, destroy

119 Small Tract Forest Land Severance Tax Records

Retain 6 years after final collection/action, destroy

120 Timber Harvest Mill Pickup Reports

Retain 3 years, destroy

121 Timber Stumpage Value Tables

Retain 25 years, destroy

122 Timber Tax Account Case Files

Retain 6 years, destroy

123 Timber Tax Records Account Aging Reports

Retain 6 years

124 Western Oregon Privilege Tax Assessment Reports

Retain 6 years, destroy

125 Western Oregon Privilege Tax Distribution Formula Preparation Records

Retain 6 years, destroy

126 Western Oregon Privilege Tax Distribution Study

Retain 6 years, destroy

127 Western Oregon Privilege Tax Estimated Levy Offset Records

Retain 6 years, destroy

128 Western Oregon Privilege Tax Harvest and Value Statistical Records

Retain 6 years, destroy

129 Western Oregon Privilege Tax Levy Offset Estimate Preparation Records

Retain 6 years, destroy

130 Western Oregon Privilege Tax Levy Offset Preparation Records

Retain 6 years, destroy

131 Western Oregon Privilege Tax Logging Cost Records

Retain 6 years, destroy

132 Western Oregon Privilege Tax Private Timber Sales Records

Retain 10 years, destroy

133 Western Oregon Privilege Tax Quarterly Tax Distribution Reports

Retain 6 years, destroy

134 Western Oregon Privilege Tax Return History Records

Retain 8 years, destroy

135 Western Oregon Privilege Tax Return History Update Audit Lists

Retain 6 years, destroy

136 Western Oregon Privilege Tax Return Statistical Reports

Retain 25 years, destroy

137 Western Oregon Privilege Tax Timber Appraisal Records

Retain 10 years, destroy

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

138 Western Oregon Privilege Tax Timber Sale Value Input Records

Retain 5 years, destroy

139 Western Oregon Privilege Tax Timber Sales Value Analysis Records

Retain 10 years, destroy

State Agency General Records Retention Schedule Records

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Correspondence

Financial Records (OAR 166-300-0025)

Account Reconciliation Records

Audit Reports

Receipts

Databases

TIMBER TAX

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement:

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Property Tax

Section: Assessment and Taxation Standards

Unit: Administration and Analysis

Program: Automation

Program Description

The Automation program oversees the translation of information from outside sources, especially county databases, into agency databases for use by multiple Department of Revenue programs and locations. The program evaluates and checks the quality and general accuracy of the incoming electronic information agency the source material. The program provides some training to outside personnel and coordinates and liaisons with county Information Services personnel on database and information transfer issues. The program also creates training courses for appraisal, assessors, and tax collectors for a CD and self-teaching modules. The program also reviews current training modules that incorporate desired training and information. The program review grants and directs some funds to county assessors, valuation, cartography, tax collection needs, and other local government bodies or issues.

Program Records

None

State Agency General Records Retention Schedule

Includes but 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

Databases

Uses TAX AND ASSESSMENT ROLL databases provided by counties

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement:

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Property Tax

Section: Assessment and Taxation Standards

Unit: Appeals, Finance and Taxation, and Deferral

Program: Miscellaneous

Program Description

The Miscellaneous Program audits the returns for natural gas and oil producers in the State of Oregon. Producers make special payments to the state for schools. The program checks the returns for accuracy and that payments have been made to the common school fund.

Program Records

140 Natural Gas and Oil Producer Tax Return Audit Records

Retain 6 years, destroy

State Agency General Records Retention Schedule

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Correspondence

Financial Records OAR 166-300-0025

Account Reconciliation Records

Databases

LEGAL OPINIONS

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement:

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Property Tax

Section: Assessment and Taxation Standards

Unit: Field Appraisal Services: Salem

Program: Special Programs – 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, .057 and .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

141 Appraiser Revocations and Certification Records

Retain 6 years after certification lapses or is revoked, destroy

State Agency General Records Retention Schedule

Includes but 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

Databases

CERTIFICATION

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Schedule Number: 2007-0018

Agency: Oregon Department of Revenue

Division: Property Tax

Section: Assessment and Taxation Standards

Unit: Filed Appraisal Services

Program: Special Programs - Ratio

Program Description

The Ratio 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 program oversees the communication between state and counties (with reference to tax monies) and acts as an authoritative voice in administrating the state property tax codes. Counties annually submit ratio studies illustrating how well they are achieving 100% real market values as required by ORS 308.232.

Program Records

142 County Assessors Ratio Study Review and Recommendation Records

Retain 12 years, destroy

143 Ratio Adjustment Records

Retain 12 years, destroy

144 Performance Review Reports

Retain 15 years, destroy

State Agency General Records Retention Schedule

Includes but not limited to

Administrative Records (OAR 166-300-0015)

Correspondence

Databases

The Ration program uses information from County databases

OREGON STATE ARCHIVES
Records Retention Schedule

Edition: 11/2008

Expires: 02/2013

Organizational Placement

Agency: Oregon Department of Revenue

Division: Property Tax

Section: Valuation

Schedule Number: 2007-0018

Program Description

The Valuation section appraises industrial, public utility, railroad, and transportation property. The industrial program provides industrial appraisal services to county assessors as outlined in OAR 150-306-126. The unit's purpose is to provide counties with appraisals of principle and secondary industrial properties within the state and promote equalization between classes of properties in the state. The centrally assessed property unit annually appraises public utilities and railroad and transportation properties under ORS Chapter 308. Assessments are entered on the assessment roll which is apportioned to the counties. Finally, the unit maintains the library of transfer assessments from local and state control with railroads and utilities.

Program Records

145 Cap Rate Studies

Retain 15 years, destroy

146 Industrial Property Tax Return Records

Retain 10 years, destroy

147 Industrial Valuation Records (Files)

(a) Retain current and immediately previous assessments, destroy

(b) Retain all other records: 6 years, destroy

148 Property Classification (Memorandum) Records

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

149 Special Project Records

Retain 15 years, destroy

150 Utility Assessment Files

Retain 15 years, destroy

151 Utility Assessment Roll

Retain 10 years, destroy

State Agency General Records Retention Schedule

Includes but 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: 11/2008

Expires: 02/2013

Databases

MACHINERY AND EQUIPMENT
PROPERTY CLASSIFICATION MEMORANDUM
PROPERTY MANAGEMENT