

# Income Tax Administration

Joint Committee on Ways & Means  
Subcommittee on General Government

March 11, 2015



# Presentation overview

- Introduction—Jack Ogami, Business Division Administrator
- Voluntary Compliance—JoAnn Martin, Personal Tax and Compliance Division Administrator
- Goals, Strategic Plan, and Performance Measures—Jack Ogami
- Accounts Receivable—John Galvin, Withholding and Payroll Services Program manager
- Other Agency Accounts—Jack Ogami
- Questions

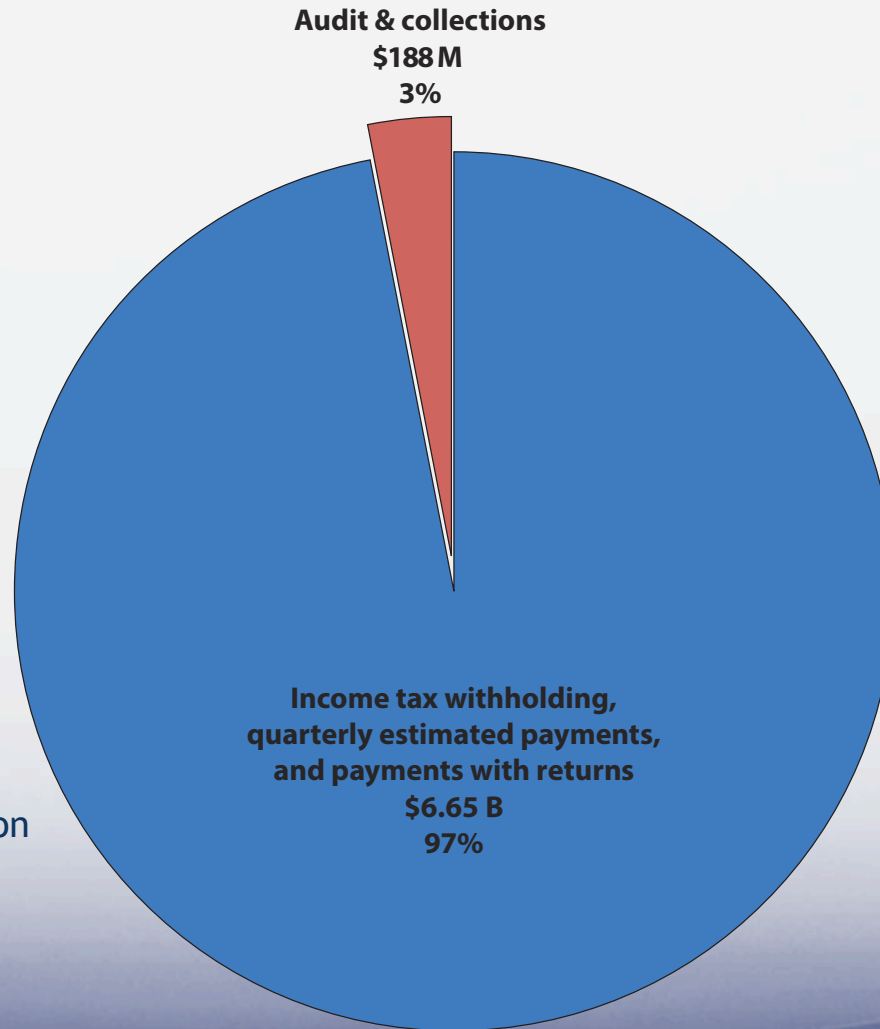


# Voluntary Compliance



# Personal income tax revenues

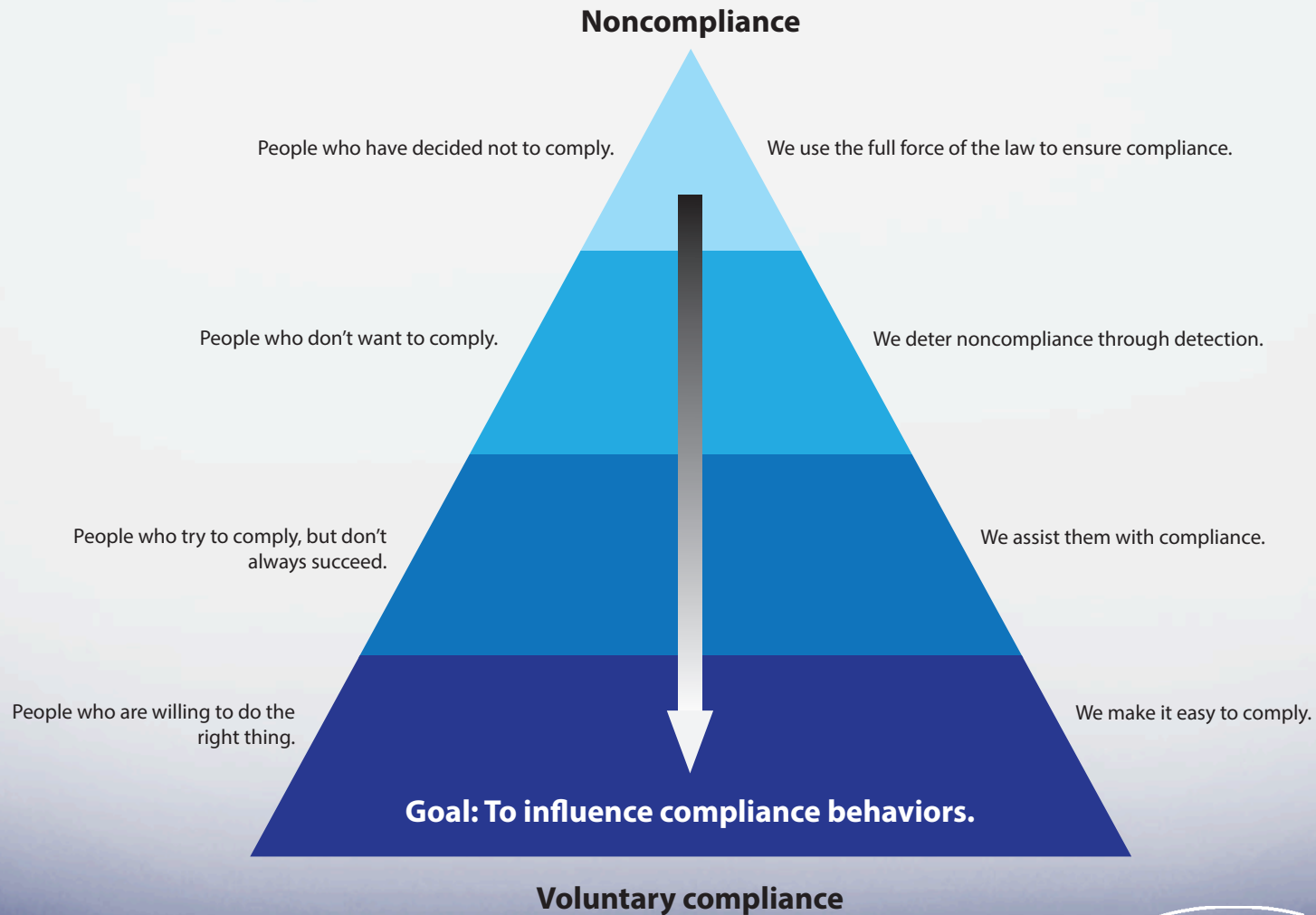
## How they're paid



Fiscal year 2014  
Source: DOR Research Section



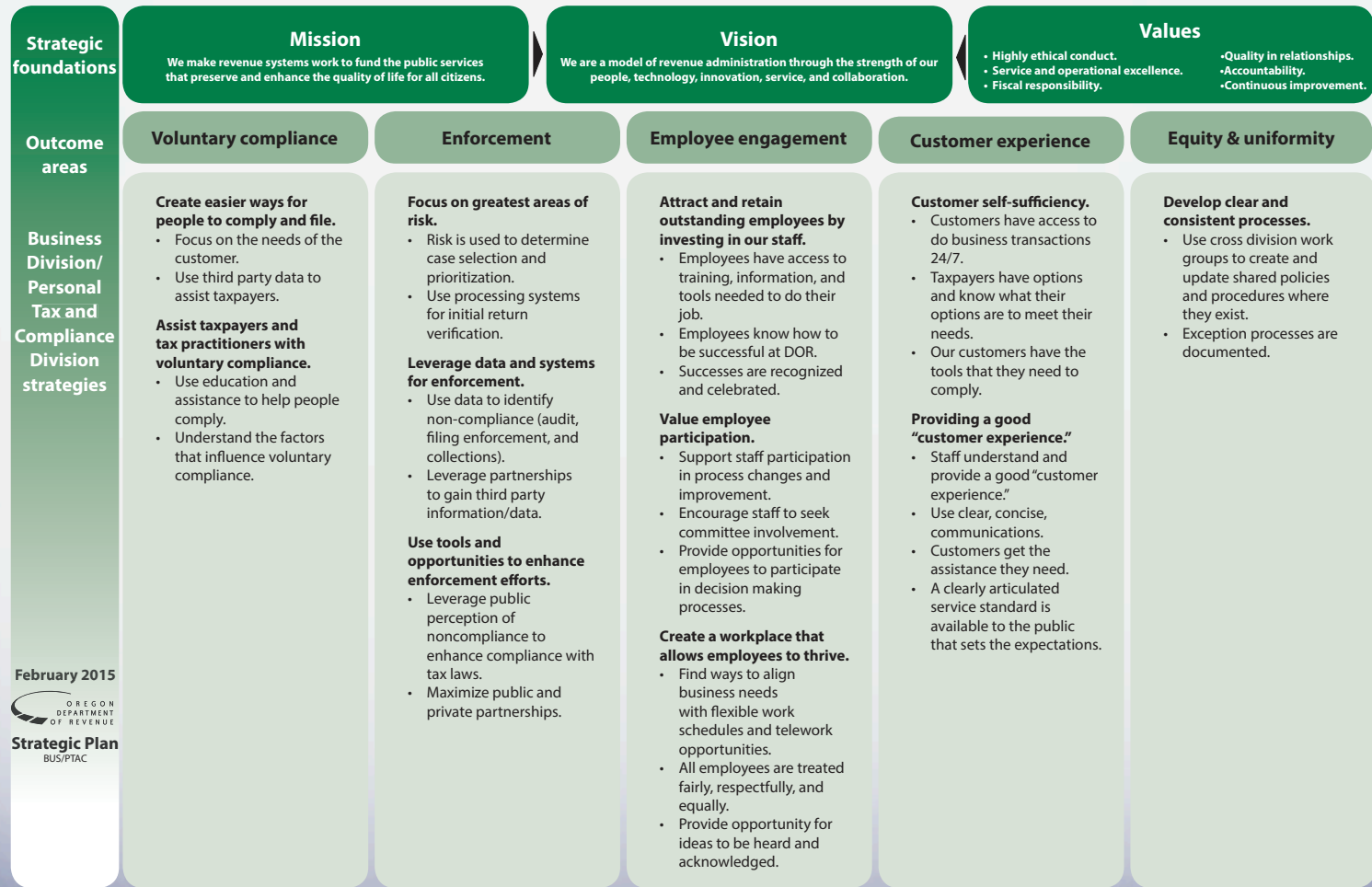
# Compliance Pyramid




# Goals, Strategic Plan, and Performance Measures



# Business/PTAC strategic plan

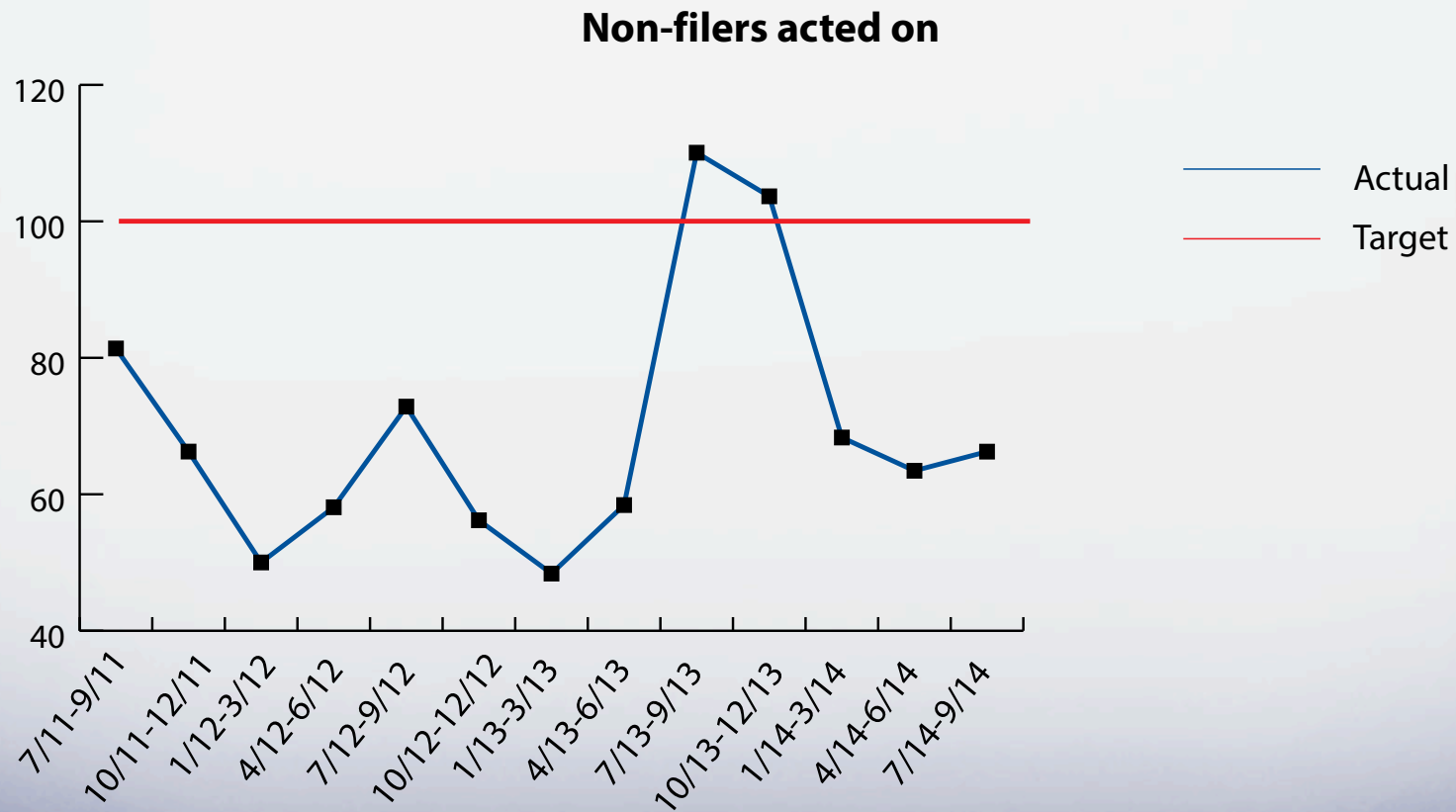


February 2015  
  
**Strategic Plan**  
 BUS/PTAC



# Non-filers acted on

The percentage of “request-to-file” notices we send out to the number of non-filers added to the system.



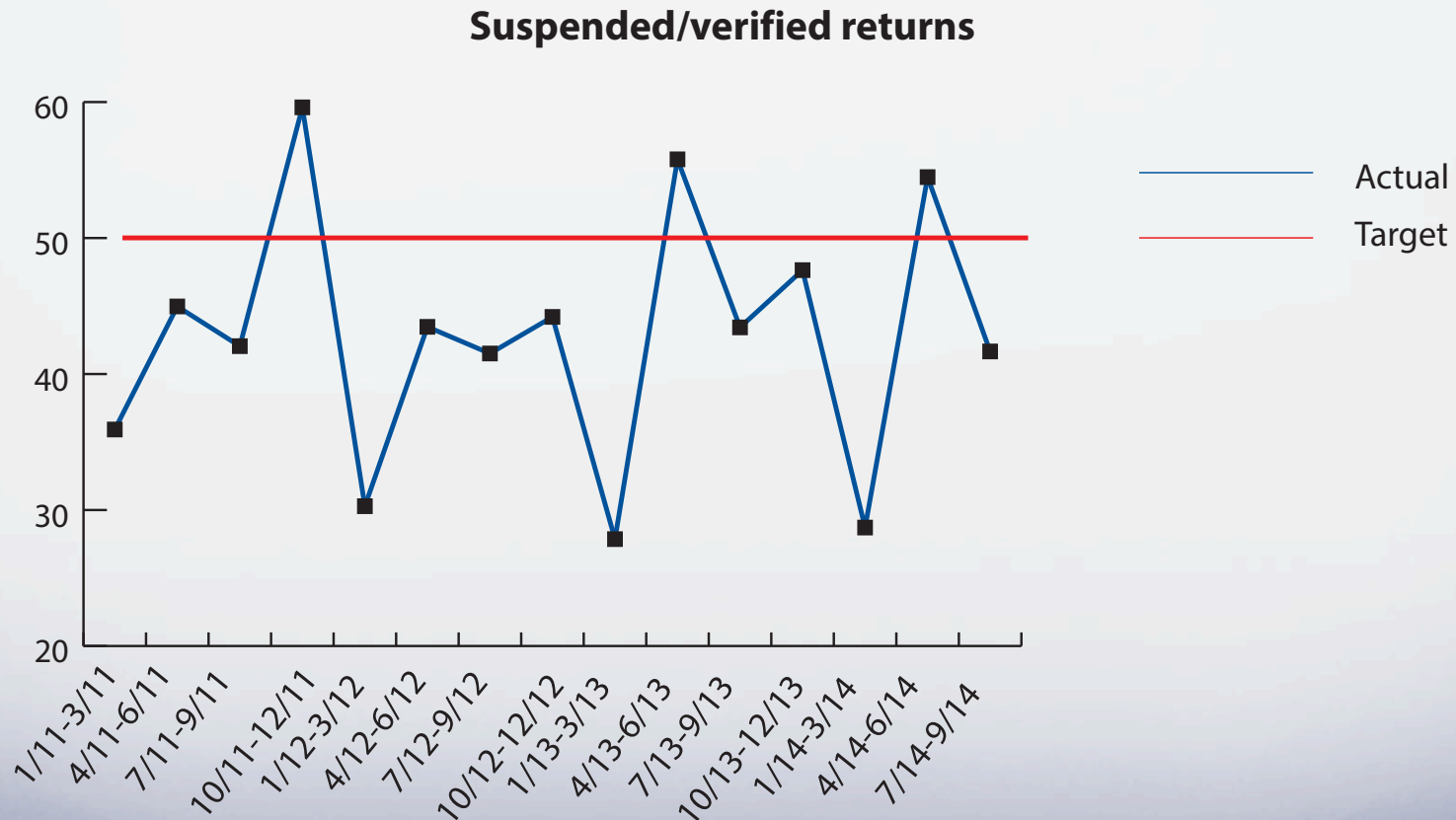
Source: DOR personal income and corporation tax programs





# Suspense Effectiveness

The percentage of suspended returns that result in adjustments.

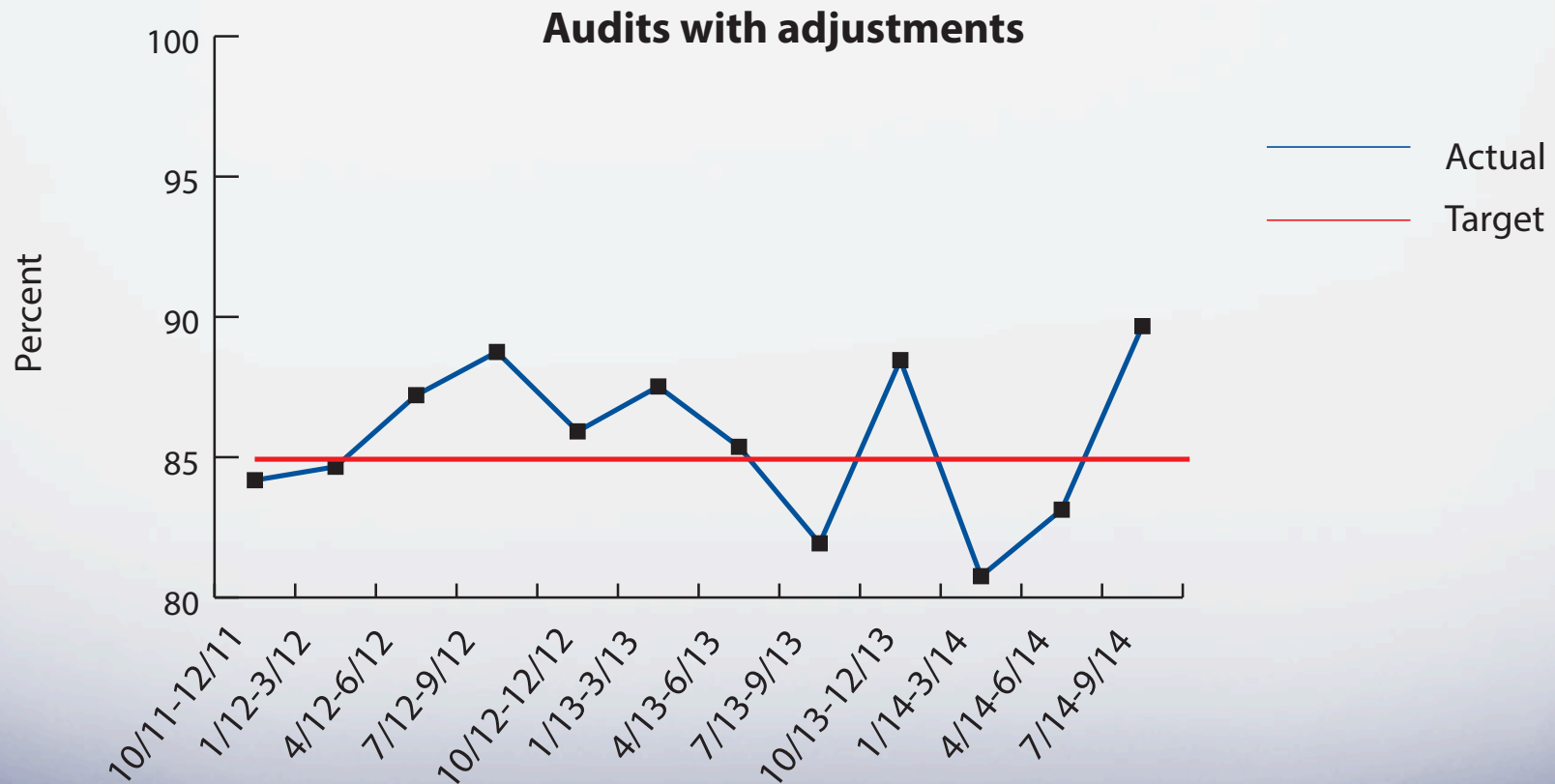


Source: DOR personal income and corporation tax programs



# Audit selection effectiveness

Percent of department audits that result in adjustments in the personal and corporate income tax programs.



Source: DOR personal income and corporation tax programs



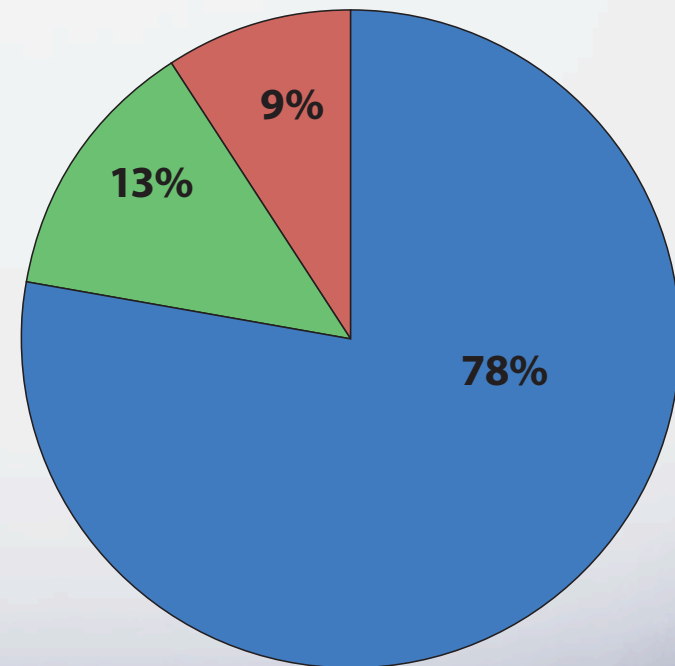
# Accounts Receivable



# Income tax accounts receivable

As of June 30, 2014

 PIT	\$680 M
 Corp	\$114 M
 Withholding	\$79 M
<hr/>	
	<b>\$873 M</b>



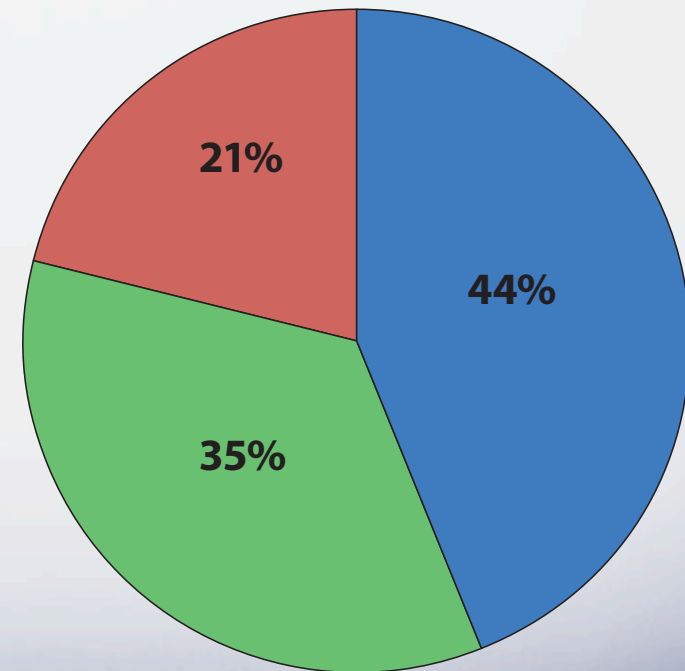
Source: DOR Personal Income and Corporation tax programs



# Income tax accounts receivable

As of June 30, 2014

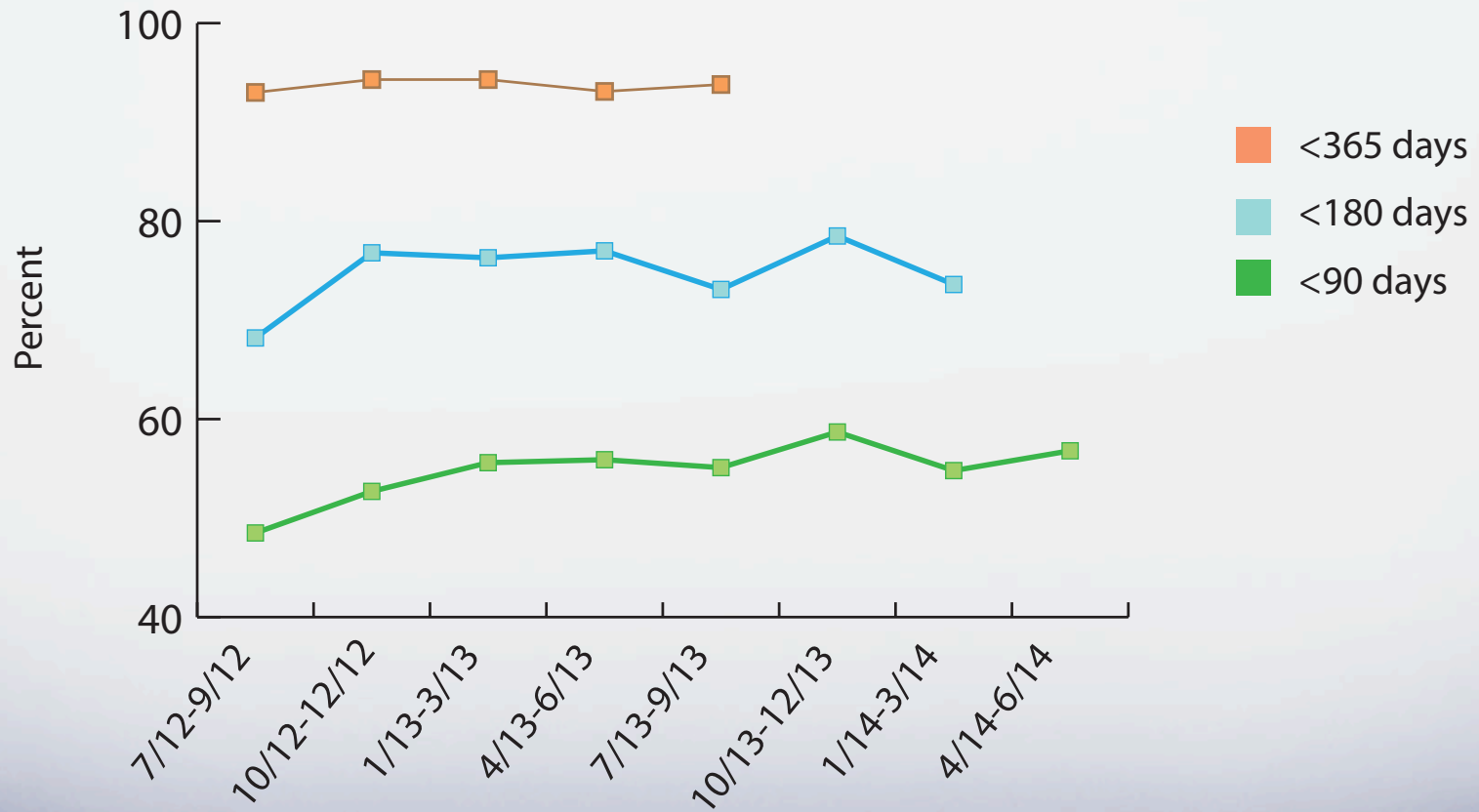
■ Deficiency	\$183 M
■ Filing enforcement	\$380 M
■ Self-assessed	\$310 M
<hr/>	
	<b>\$873 M</b>



Source: DOR Personal Income and Corporation tax programs

# Movement of accounts

**Liabilities moved out of active collections**



Source: DOR Personal Income and Corporation tax programs



# Other Agency Accounts (OAA)

- Created in 1971.
- Collects more than \$100 million per biennium.
- Currently, almost 200 customers, including:
  - Other state agencies,
  - Courts,
  - Oregon Health Sciences University, and
  - Variety of boards and commissions.
- Biennial budget of \$12 million received from customers.
- Scheduled for CSR implementation Fall 2016.



# Questions?

If you have additional questions after today please contact:

Jack Ogami

[jack.h.ogami@oregon.gov](mailto:jack.h.ogami@oregon.gov)

503-945-8030

or

JoAnn Martin

[joann.m.martin@oregon.gov](mailto:joann.m.martin@oregon.gov)

503-945-8539

