

Collections Overview

- Step One: Debt is 'liquid and delinquent' and collection activity begins
 - Self-assessment
 - Deficiency Assessment
 - Failure-to-file assessment
- Step Two: DOR issues 'Demand for Payment'
 - Asks Debtor to contact us
 - Informs debtor of collection process and of option for payment plan
- Step Three: DOR issues "Distraint Warrant"
 - Recorded in county if real property
 - Issued even if debtor is in payment plan

Collections Overview

Statutory tools to resolve debt

- Payment plans
- Settlement Offers
- Write-off
- Cancellation
- Active Collections

Collections Overview

Payment plans

- Debtor makes contact with us
- Payoff within 12 months
 - Granted automatically
- Payoff within 12-18 months
 - Granted by agent with manager review
- Payoff in more than 18 months
 - Financial Statement
 - Manager approval

Collections Overview

Settlement Offers

- Debt is not being appealed
- All required tax returns filed
- No other offer completed in past
- Proof that there is no assets or ability to borrow against them.
- Proof that there is no income or other assets to sell or borrow against to pay the debt in full.
- Debtor cannot be in bankruptcy or litigation

Collections Overview

Write off

- No assets located in the last 3 years
- No payments received in last 3 years
- No correspondence, return, or other contact with debtor in last 3 years
- Account has lien on record, but no collection progress has been made in the last 3 years
- Removed from agency A/R balance, but debt can be reinstated if assets later located
- If more than 7 years pass, debt is cancelled

Collections Overview

Cancellation

- Debt “forever extinguished”
- The tax been delinquent for seven or more years
- All reasonable efforts have been made to collect
- The taxpayer cannot be located or is deceased
- The tax is wholly uncollectible

Collections Overview

Active Collections

- Occurs when TP doesn't engage with us

OR

- When TP breaks a promised payment plan

Collections Overview

Active Collections

- Notice of Garnishment
 - Acts to garnish 100 percent of the debtor's assets that are in the possession, custody, and control of the garnishee.
 - Wage garnishment
 - Bank garnishment
- Till-taps, safe deposit boxes drilled
- Other seizures (vehicles, boats, etc.)

Notice of Assessment--OLD

OREGON DEPARTMENT OF REVENUE
 Notice Date: 10/10/14

PAID BY MAIL
 100-101-200 (Rev 11-03)

PAYMENT COUPON

Please correct your name or address if it is wrong

Amount of Payment: 566513

Notice Date: 10/10/14

Reference Number: XXX-XX-0000 100 00 12 1
 Tax Year: 00
 Personal Income Tax

Mail coupon and payment to:
 Oregon Department of Revenue
 PO Box 14725
 Salem OR 97309-5018

Tax Year: 00
 Personal Income Tax

Amount of Payment: 566513

Check Number: _____

Date Payment Mailed: _____

Keep this portion for your records
 Do not staple check to coupon

H 100 00 12 1
 566513

KARATE, MARSHALL ART
 155 HIYAH HWY
 JACKSONVILLE OR 97530

9000006200000000010020012100

Notice of Tax Assessment

Output ID #: 566513 100 00 12 1
 Tax Program: Personal Income Tax
 Tax Year: 2000

Thank you for filing your tax return. We received your tax return after the due date or without full payment. We have added penalty and interest.

Tax to Pay	8,000.00
Penalty 5%	400.00
Interest on Unpaid tax	6,934.45
TOTAL BALANCE DUE	\$15,334.45

This notice does not include other unpaid amounts or recent payments. Add daily interest from the date of this notice until paid. If not paid within 60 days, the yearly interest rate will increase 4 percent.

Daily interest is: \$0.88

Jon Donahue
 System Support Analyst
 ASD, Computer Svcs-Maint
 Telephone: 503-945-8422

Please read all pages of this notice. Questions? Call 503-945-8200. TTY (hearing or speech impaired; machine only), 503-945-8617 in Salem or 1-800-888-7204 toll-free from an Oregon prefix. ADA: Alternative formats available. Call 503-378-4988 in Salem or 1-800-356-4222 toll-free from an Oregon prefix.

For general tax information: visit www.oregon.gov/dor
 Asistencia en español: Llame al 503-378-4988 en Salem o llame gratis de prefijo de Oregon al 1-800-356-4222.

1

KARATE, MARSHALL ART

Ref #: XXX-XX-0000 100 00 12 1 Page 2
 Notice date: 10/10/14

To make a credit card payment by phone, call 1-888-972-9673. To make an online credit card payment or a payment from your bank account, go to www.oregon.gov/dor/payments.

If you can't pay in full, set up a payment plan at Oregon.gov/dor. Click "Set up a payment plan online."

IF YOU DISAGREE WITH PAYMENTS, PENALTY, AND/OR INTEREST

Oregon law requires that all tax due be paid on or before the due date of the tax return. This notice shows your unpaid tax. It also includes charges for penalty and/or interest. Generally, the Department of Revenue does not waive interest charges. In limited circumstances, the department may waive penalties imposed. To request a penalty waiver, write a letter to the address below explaining the facts and circumstances that caused the penalty to be imposed. If you have concerns about the payments shown on your account, please call the telephone number shown on this notice.

For tax years 2007 and before, the penalties shown above may include a post-amnesty penalty of up to 25 percent of the unpaid tax.


Oregon Department of Revenue
 955 Center Street NE
 Salem, OR 97301-2555

Oregon law entitles you to fair, professional, prompt, and courteous treatment. Your rights in the audit, appeals, and collection processes are explained in "Your Rights as an Oregon Taxpayer," a free publication available on line at www.oregon.gov/forms, by calling 1-800-356-4222 toll-free from an Oregon prefix or 503-378-4988 in Salem, or by writing the Oregon Department of Revenue at PO Box 14999, Salem, OR 97309-0999.

2



Notice of Assessment - NEW



Oregon
Kathie Brown, Governor

Department of Revenue
955 Center St NE
Salem, OR 97301-2555
www.oregon.gov/dor

MR and MRS A
33333 SHIRLEYANNE BLVD HAYWARD
SALEM OR 97304

Date: March 27, 2015
Letter ID: L1775706112
Account ID: 021107179-52
Period ending: December 31, 2010

Notice of Assessment

Account type: Personal Income

Thank you for filing your tax return. We received your tax return after the due date or without full payment. Your tax amount is listed below. If applicable, penalty and interest have been added.

Period ending	Tax	Penalties/fees	Interest	Other	Credit	Balance
Dec 31, 2010	\$3,282.00	\$164.10	\$576.33	\$0.00	\$0.00	\$4,022.43
						\$4,022.43

You may pay electronically using Revenue Online at www.oregon.gov/dor.

Please read all pages of this notice. This notice does not include other unpaid amounts or recent payments. Interest will continue to accrue until the balance is paid.

If you disagree with penalties and/or interest:

Oregon law requires timely filing of returns and payment of taxes. This notice shows your unpaid tax and charges for penalties and/or interest. We rarely waive interest charges. We may waive penalties imposed. To request a waiver, write a letter explaining why you filed or paid late. Send your letter to the address at the top of this letter.

Your rights in the audit, appeals, and collection processes are explained in "Your Rights as an Oregon Taxpayer," a free publication available online at www.oregon.gov/dor/forms or by calling us.

Need help?
 General tax information www.oregon.gov/dor
 Salem (503) 378-4988
 Toll-free from an Oregon prefix (800) 356-4222
 Alternative formats and language assistance available.

Notice and Demand for Payment -OLD

OREGON DEPARTMENT OF REVENUE
 Notice Date: 7/04/14

PAYMENT COUPON
 150-501-255 (Rev. 11-14-03)
 Notice Date: 7/04/14

Please correct your name or address if it is wrong

Amount of Payment: 1274

Reference Number: 0011857-9 513 02 11 1

Mail coupon and payment to:
 Oregon Department of Revenue
 PO Box 14725
 Salem OR 97309-5018

0011857-9 513 02 11 1 567271

PETROLEUM 'R' US
 GOEY DODGING LANE
 GAS VILLAGE OR 97654

7000248490000000005132021104

Amount of Payment: _____
 Check Number: _____
 Date Payment Mailed: _____

Keep this portion for your records
 Do not staple check to coupon

Notice and Demand for Payment

Output Id Nbr: 000566386

DEBT TYPE:	BALANCE:	
Dist/Wan rate change 0011857-9	513 02 11 1	\$225.11
	TOTAL	\$225.11

We calculated interest through the date of this notice. Add additional interest of \$0.02 per day until the debt is paid in full.

IMPORTANT AND URGENT NOTICE

This letter is about your unpaid tax debt with the Oregon Department of Revenue. It's important that you now pay the debt in full or call us to make other payment arrangements. We sent you at least one other notice about this debt.

We may take legal action to collect the debt if you don't pay in full within 30 days from the date of this notice. After that date, we may issue a legal document known as a "distrain warrant." The warrant allows us to garnish your wages and bank accounts, and take other collection actions.

We may also record the warrant in the county clerk lien record. There it serves the same function as a court judgment, and places a lien on all your property such as vehicles, homes, and land. Please take this opportunity to pay your account in full before we take legal action.

Paying your account in full within 30 days from the date of this notice will prevent the need to issue a warrant. If you can't pay in full, call the person below within 30 days from the date of this notice to make other payment arrangements. If you choose to make payments rather than pay in full, we may still issue a warrant to ensure that we receive the full amount you owe.

We may also take all or a some of your state and/or federal tax refund and apply it to your account balance. We'll continue to add interest to your debt until you pay it in full (OR 150-305.220(1)). Thank you for your prompt attention to this urgent matter.

Distrain warrants are authorized by Oregon Revised Statutes (ORS) 267.385, 293.250, 314.430, 316.207, 320.080, 321.570, 323.390, 323.610 and 324.190.

We accept Visa, MasterCard and Discover. Visit www.oregon.gov/dor or call the number below for more information.

Jeanne Ramos
 System Support Analyst
 ASD, Computer Svcs-Maint

PETROLEUM 'R' US

Ref #: 0011857-9 Page 2
 Notice Date: 7/04/14

Telephone: 503-945-8892

Oregon law entitles you to fair, professional, prompt, and courteous treatment. For information about your rights in the audit, appeals, and collection processes, download the brochure, "Your Rights As An Oregon Taxpayer" from www.oregon.gov/dor, or order it by calling 503-378-4988 or by writing:

Oregon Department of Revenue
 PO Box 14899
 Salem OR 97309-0990

Oregon law requires us to transfer certain tax debts to private collection agencies. It also provides us with the authority to add a fee to those debts to cover private collection agency costs. ORS 293.231 and 697.105

If you are not on an approved payment plan, your delinquent tax debt may be assigned to a collection agency at any time.

If we do assign your debt to a collection agency, you must pay a fee up to 42.9 percent of your debt (tax, penalties, and interest). If the collection agency issues a garnishment to collect your debt, the fee may be up to 66.67 percent of your debt.

TTY (hearing or speech impaired; machine only): 503-945-8617 (Salem) or 1-800-888-7204 (toll-free from an Oregon prefix).

ADA: Alternative formats available. Call 503-378-4988 (Salem) or 1-800-356-4222 (toll-free from an Oregon prefix).


For general tax information, visit www.oregon.gov/dor

Asistencia en español. Llame al 503-378-4988 en Salem o llame gratis de prefijo de Oregon al 1-800-356-4222.

2
1



Notice and Demand for Payment - NEW



Oregon
Kath Brown, Governor

Department of Revenue
955 Center St NE
Salem, OR 97301-2555
www.oregon.gov/dor

Date: April 28, 2015
Letter ID: L0433528832
Account ID: 021107179-52
Period ending: December 31, 2010

MR and MRS A
33333 SHIRLEYANNE BLVD HAYWARD
SALEM OR 97304

Notice and Demand for Payment

Account type: Personal Income

This letter is about your unpaid tax debt with the Oregon Department of Revenue. It's important that you now pay the debt in full or call us to make other payment arrangements. We sent you at least one other notice about this debt.

Period ending	Tax	Penalties/fees	Interest	Other	Credit	Balance
Dec 31, 2010	\$3,282.00	\$164.10	\$587.84	\$0.00	\$0.00	\$4,033.94
						\$4,033.94

Interest will continue to accrue until the balance is paid.

We may take legal action to collect the debt if you don't pay in full within 30 days from the date of this notice. After that date, we may issue a legal document known as a "distrain warrant." The warrant allows us to garnish your wages and bank accounts, and take other collection actions.

We may also record the warrant in the county clerk lien record. There it serves the same function as a court judgment, and places a lien on your property such as vehicles, homes, and land. Please take this opportunity to pay the account in full before we take legal action.

Paying your account in full within 30 days from the date of this notice will prevent the need to issue a warrant. If you can't pay in full, call us within 30 days from the date of this notice to make other payment arrangements. If you choose to make payments rather than pay in full, we may still issue a warrant to ensure that we receive the full amount you owe.

We may also take all or some of your state and/or federal tax refund and apply it to your account balance. Interest will continue to accrue until the balance is paid. Thank you for your prompt attention to this urgent matter.

Distrain warrants are authorized by ORS 267.385, 293.250, 314.430, 316.207, 320.080, 321.570, 323.390, 323.610, and 324.190.

You may pay electronically using Revenue Online at www.oregon.gov/dor.

April 28, 2015

Page 2

Letter ID: L0433528832

Oregon law requires us to transfer certain tax debts to private collection agencies. It also provides us with the authority to add a fee to those debts to cover private collection agency costs. (ORS 293.231 and 697.106)

If you are not on an approved payment plan, your delinquent tax debt may be assigned to a collection agency at any time.

If we do assign your debt to a collection agency, you must pay a fee up to 42.9 percent of your debt (tax, penalties, and interest). If the collection agency issues a garnishment to collect your debt, the fee may be up to 66.67 percent of your debt.

John M. Galvin, Collections Unit
Business Division
Telephone: (503) 945-8100
Fax: (503) 945-8772

Your rights in the audit, appeals, and collection processes are explained in "Your Rights as an Oregon Taxpayer," a free publication available online at www.oregon.gov/dor/forms or by calling us.

Need help?


General tax information www.oregon.gov/dor
Salem (503) 378-4988
Toll-free from an Oregon prefix (800) 356-4222
Alternative formats and language assistance available.

Warrant

OLD

1034

00111857-9 PETROLEUM IN US
GORET COOKING LANE
GAS VILLAGE OR 97654

 Oregon
Department of Revenue
955 Center St NE
Salem OR 97301-2555

Notice Date: 03/30/2015
Reference Number: R000567273

DISTRAINT WARRANT
This warrant has been issued against the above named debtor(s) because the debt shown below has not been paid in full. This warrant serves the same function as a court judgment. We use the warrant in collection actions such as garnishment of wages and bank accounts, property seizures, federal tax refund offset, and creation of property liens. If you are making payments under a payment plan, this warrant does not change the terms of your plan; continue with your payments as agreed.

Type of Debt: Distributors/Manufacturer

Year, Period, and Liability	Tax	Penalty	Interest	Fee	Balance
2002 11 1	100.00	25.00	106.02	0.00	231.02
TOTAL BALANCE:					\$231.02

Interest is computed through the date of this warrant at the applicable rate under state law. Add daily interest from the date of this warrant until paid. Daily interest is: **\$9.02**
If recorded in the county clerk lien record, this warrant acts as a judgment against the debtor(s) and is a lien on any property now owned or acquired in the future until the debt is paid in full.


If no county is listed above, the warrant has not been recorded, but may be in the future.

Return to:
Jeanne Bianco
System Support Analyst
Aid, Computer Sves-Maint
Telephone: 503-945-
PO Box 14725
Salem OR 97309-5018

OREGON DEPARTMENT OF REVENUE
Steven J. Rowland

150-800-027 (Rev. 12-11)

NEW

 Oregon
Katell Brown, Governor

Department of Revenue
955 Center St NE
Salem, OR 97301-2555
www.oregon.gov/dor

Date: May 29, 2015
Letter ID: L1831698432
Account ID: 021107179-52
Period ending: December 31, 2010

MR and MRS A
33333 SHIRLEYANNE BLVD HAYWARD
SALEM OR 97304

DRAFT ONLY

Distrain Warrant

Account type: Personal Income

This warrant has been issued against the above named debtor(s) because the debt shown below has not been paid in full. This warrant serves the same function as a court judgment. We use the warrant in collection actions such as garnishment of wages and bank accounts, property seizures, federal tax refund offset, and creation of property liens. If you are making payments under a payment plan, this warrant does not change the terms of your plan; continue with your payments as agreed.

Period ending	Tax	Penalties/fees	Interest	Other	Credit	Balance
Dec 31, 2010	\$3,282.00	\$164.10	\$598.99	\$0.00	\$0.00	\$4,045.09
						\$4,045.09

You may pay electronically using Revenue Online at www.oregon.gov/dor.

Interest will continue to accrue until the balance is paid.

If recorded in the county clerk lien record, this warrant acts as a judgment against the debtor(s) and is a lien on any property now owned or acquired in the future until the debt is paid in full. This warrant has not been recorded, but may be in the future.

John M. Galvin, Collections Unit
Personal Tax and Compliance
Telephone: (503) 945-8100
Fax: (503) 945-8772

Oregon Department of Revenue
Steven J. Rowland



2013 Tax Compliance Policy Option Package

July 1, 2013 through December 31, 2014

Cost	Revenue generation (as of December 31, 2014)	Revenue generation commitment
\$3.8 million	\$29.4 million	\$33.1 million

6 revenue agents
1 public service rep
1 audit manager
1 collections manager

Tax collection.
Additional call center volume.
Supervise auditors.
Supervise collectors.

ean-up, tax collection.

Source: DOR Personal Income Tax program

Accounts receivable clean-up

Write-off (ORS 293.240)

Cancellation (ORS 305.155)

. Taxpayer not deceased.

5. No liabilities older than seven years.

2,836 liabilities and
\$4.3 million in debt written off.

28,818 liabilities and
\$58.4 million in debt cancelled.

Source: DOR Personal Income Tax program