

OREGON TAXPAYER BILL OF RIGHTS (TBOR)



ORS 305.860 – 305.900

Legislative History

- 1989 - Oregon House Bill 2209

“... The Oregon Department of Revenue is strongly encouraged to review its practices and procedures in light of the federal action and conform where possible...”

Federal TBOR III (RRA 98)

Collection Due Process Hearings



Federal TBOR III (RRA 98)

IRS Collection Financial Standards

Expense	One Person	Two Persons	Three Persons	Four Persons
Food	\$307	\$583	\$668	\$815
Housekeeping supplies	\$30	\$60	\$60	\$71
Apparel & services	\$80	\$148	\$193	\$227
Personal care products & services	\$34	\$61	\$62	\$74
Miscellaneous	\$119	\$231	\$266	\$322
Total	\$570	\$1,083	\$1,249	\$1,509

Oregon TBOR updates



DOR Policies and Procedures

Reluctant Taxpayer?

- Taxes are priority debt and payment plans are a courtesy not a right
- Voluntary payments to creditors are not considered hardship
- We allow for reasonable living expenses
- Don't judge! It is our job to assist and educate, not to pass judgment.

DOR Policies and Procedures

Creative payment plans...

Make decisions on your own....

Think outside the box....

...much of the information and
decision making is subjective.

Appeals



Taxpayer Compliance

