



Oregon

Kate Brown, Governor

Board of Tax Practitioners

3218 Pringle Road SE #250

Salem, OR 97302-6308

(503) 378-4034

FAX (503) 585-5797

E-Mail: tax.bd@oregon.gov

Web Site: www.oregon.gov/OBTP

Memorandum

To: Senator Jeff Golden and Representative Greg Smith
From: Howard Moyes, Executive Director
RE: Follow-up to Receivables Question Posed at February 1, 2021 Budget Hearing
Date: February 3, 2021

Several members of the General Government Subcommittee requested additional information on an adjustment in the amount of \$333,103 contained on the Board's 2019 Delinquent Accounts Report. The aforementioned adjustment resulted in a reduction to the total amount of the Board's outstanding delinquent receivables.

The reported adjustment was necessary for two reasons. First, and most significantly, the Board settled an outstanding debt of \$335,263 for a lump sum payment of \$43,545. This resulted in a net adjustment (reduction) to delinquent receivables of \$291,718 ($335,263 - 43,545$).

The second component of the adjustment was to remove six accounts (totaling \$41,385) erroneously included on the previous year's (2018) Delinquent Accounts report. The Board received monthly payments on these accounts in calendar year 2018 so they should not have been reported as delinquent in the 2018 report. Two of the six accounts have since been paid in full and payments are continuing to be made on the other four accounts. The remaining four accounts are now reported accurately as current receivables, and as such, are no longer reported as delinquent or liquidated.

Thank you for the opportunity to provide additional information and background on this important issue. I am happy to provide additional information if requested.