

Background

The Department of Revenue (DOR) generates and gathers data from various sources to administer tax programs, to evaluate the impact of various tax proposals, and to help policymakers and the public understand Oregon's tax system.

We share data by publishing summary information and through special requests. Examples of data that can be found on our website include annual publications for our largest tax programs which include statistical summaries of tax return information. We also publish studies (including the Tax Expenditure Report) that use data to create estimates that describe the impact of specific tax policies.

There are some federal and state statutory limitations on what data we can share, and how tax data should be used by those who receive it. We can't share individual tax return or payment data because of confidentiality statutes.

In addition, tax data is not always the best representation of Oregon's population. Because we generally only have financial data from people who are required to file a tax return, our data does not fully represent the demographics of Oregon's population. We do not have tax return data for people with very low incomes, and we collect limited demographic data (e.g., taxpayer age) that is needed for administering the tax. Also note that tax returns do not always represent households, and the address associated with a tax return may not reflect the taxpayer's residence or business location.

DOR also uses data from federal agencies, other state agencies, financial institutions, employers, and other sources to enhance tax administration and understanding of the tax system overall.

Taxpayer-Related Data from DOR Administered Tax Programs

- Taxpayer Registrations are required for some taxes, and provide information on the business, potentially including ownership information, organization type (e.g., LLC, or sole proprietor), and mailing address.
- Tax returns are submitted to DOR in several formats (paper, electronic, etc.), but all contain information from the specific form. Information from the primary forms and schedules is readily available for DOR to provide summary statistics or use for administrative and compliance activities. Some detailed schedules can be used for analysis if needed. Return data is the primary source of demographic characteristics of taxpayers.

Tax returns are filed after the activity that generates tax liability occurred. Consequently, return data only gives a clear picture of past periods. As an example, return data for individuals 2019 tax year will be finalized in April 2021, and return data for corporate income and excise tax for the 2018 tax year was finalized in December 2020.

- DOR publishes summaries of tax returns for personal and corporate tax programs and supports Legislative Revenue Office staff and others by providing a sample of Personal Income Tax return data as well as ad hoc summaries and analysis.
- Financial Transactions create data entries that record taxpayer liabilities, and credits that offset those liabilities. Taxpayer liabilities reflect the posting of returns, or audits, and associated penalties and interest. Credits that reduce liabilities include tax withheld from paychecks, refundable tax credits, and payments by cash.

Transactions data are a rich source of information about the timing of taxpayer and department activities. This information can be used to evaluate key concepts such as the pattern of payments over time, compliance with the tax system, and internal operations.

- Third Party Financial Information is gathered by the department from employers, financial institutions, and other agencies. This information includes W-2s, and 1099s filed directly with DOR. These sources of information primarily aid the department in compliance efforts by enabling verification of income sources and withholding credited to recipients of income.
- Summary Property Tax Data
 - Summary of Assessment and Levies (SAL) tables are completed by each county assessor annually and submitted to DOR. These tables include detailed summaries of property values and taxes imposed by local taxing districts. This data is not confidential, so it is provided to Legislative Revenue Office staff after it is reviewed, and certain errors are corrected. DOR publishes summaries based on the SAL data.
 - Counties also report the annual amount of actual collections on the imposed property taxes, and the amount of property tax that is unpaid.
 - DOR appraises large industrial properties around the state and provides property values to counties as part of the assessment process. These large industrial property tax returns are confidential, but DOR can provide summary information about them. DOR also administers the valuation of Centrally Assessed Companies (a.k.a. utilities) and has similarly confidential information about these companies.
 - Records on individual properties (tax accounts) are kept by counties, but some detailed data is available to DOR. Because the property tax system is not directly administered by DOR, we are not able to comprehensively connect individual property tax records to other DOR-administered tax programs.
- DOR also collects administrative data that is not tied to individual taxpayers. Examples include:
 - Number of phone calls received.
 - Number of page-views for webpages.

Agency Contact

Jon Hart, Interim Research Director, Oregon Department of Revenue
Jonathan.e.hart@oregon.gov