OREGON DEPARTMENT OF REVENUE

Senate Bill 1 (2023) Report

Status of Implementation: 2026 Update – Executive Summary

Background

The concept of collecting race and ethnicity information through tax returns was first considered in Oregon in Senate Bill 1569 in 2022. That bill was not approved, but the concept was introduced and approved in 2023 as Senate Bill 1. The law requires the Department of Revenue (DOR) to provide a method for Oregon taxpayers, and Oregonians without a filing requirement, to voluntarily provide their race and ethnicity information.

Implementation of the Data Collection Schedule (Form)

DOR created a form, with the personal income tax return, for taxpayers to voluntarily report race and ethnicity information beginning January 1, 2025 (Form OR-VSI). The law directs that the department use a list of demographic categories related to race and ethnicity that are aligned with those adopted by the Oregon Health Authority (OHA).

Beginning January 2025, taxpayers chose from 40 three-digit codes to identify their primary race or ethnicity, and one or two additional three-digit codes to identify additional races or ethnicities. Alternatively, taxpayers could indicate they do not have or do not know their primary race or ethnicity. DOR began the second year of data collection in January 2026, and taxpayers chose from 73 three-digit codes to identify their primary race or ethnicity. The increase in codes aligns with changes to demographic categories adopted by OHA.

Instructions provided more information about the form, use of the data, and basic steps for completing and filing the form (Form OR-VSI Instructions). Forms are available electronically through commercially provided tax software and DOR Revenue Online or could be filed on paper.

In 2025, with just over 2 million tax year 2024 personal income tax returns filed, almost 5 percent of returns had at least one Form OR-VSI included. In 2026, for tax year 2025, there is a slightly higher VSI response rate of just under 6 percent of more than 2 million returns filed through July 31, 2026.

Data Security

The department's tax processing software captures the race and ethnicity data submitted on the form, whether filed electronically or a scanned image when filed on paper. All race and ethnicity data are transferred to a secure database location on an internal application which department Research staff use for analysis. Within that application, race and ethnicity data is stored separately, and only staff authorized by Research leadership have access to it when required.

Prevention of Data Sharing

Within the Department – Security groups have been established within systems that allow for monitoring of authorized access.

With the IRS – The IRS does not access or retain state-specific taxpayer data, and they have been informed they are prohibited from accessing race and ethnicity data.

Between Software Vendors and Commercial Interests – Tax software vendors must file the "Oregon Letter of Intent" that signifies agreement to meet department standards and requirements to access and file Oregon returns and forms.

Between Tax Practitioners and Commercial Interests – The department held quarterly training sessions that included review of the voluntary self-identification of race and ethnicity program, highlighting the confidentiality of data and prohibited use.

Summary

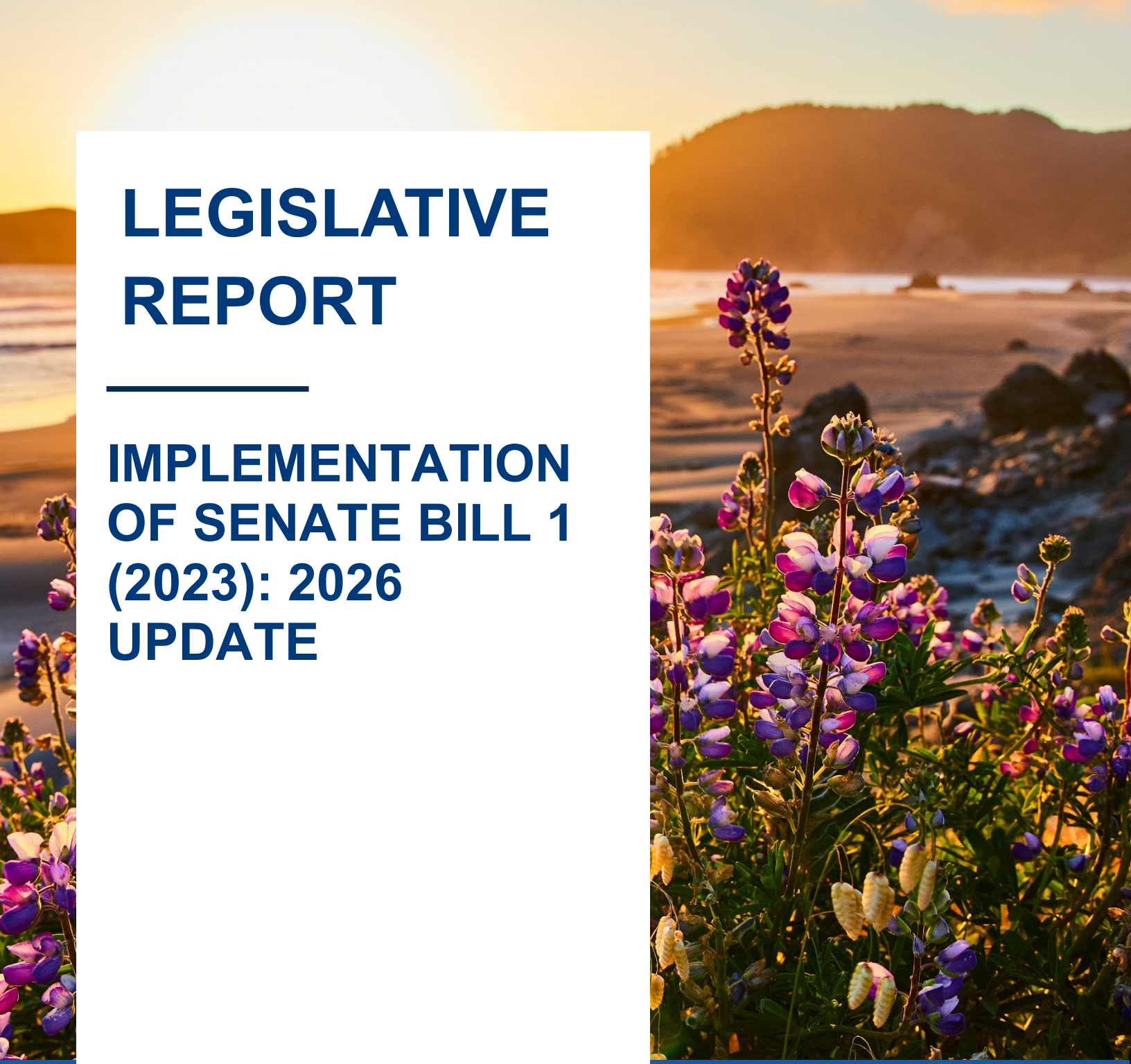
People may submit race and ethnicity data when they file either through commercial software, tax professionals, DOR Revenue Online, or paper forms. Data security and confidentiality are very important, and the department has established necessary systems and processes to ensure the data are used and accessed only as required by law.

Oregon is the first, and to our knowledge only, state to collect this demographic data, which began in early 2025. The early years of filing experience are informing DOR about how to help taxpayers, and others, with this voluntary process. It will take several years of data collection to gather meaningful information that can illustrate trends and inform policy considerations.

The Legislative Report on the Implementation of Senate Bill 1 (2023): 2026 Update is available here.

Agency Contacts

Marjorie Taylor, Legislative Director, marjorie.taylor@dor.oregon.gov
Megan Denison, Administrator, Personal Tax and Compliance Div, megan.c.denison@dor.oregon.gov
Tim Fitzgerald, DOR Research Director, timothy.fitzgerald@dor.oregon.gov



LEGISLATIVE REPORT

IMPLEMENTATION OF SENATE BILL 1 (2023): 2026 UPDATE

AUGUST 2026

Oregon Department of Revenue

OREGON DEPARTMENT OF REVENUE

Contact Us

Contact us for ADA accommodations or assistance in other languages.
Oregon Department of Revenue Website
503-378-4988 or 800-356-4222 questions.dor@dor.oregon.gov

Comuníquese con nosotros para solicitar adaptaciones de la ADA (Ley sobre Estadounidenses con Discapacidades) o asistencia en otros idiomas.
Oregon Department of Revenue Sitio web
503-378-4988 o 800-356-4222 preguntas.dor@dor.oregon.gov

How We Partner with Sovereign Nations

Native American tribes hold unique political status and are recognized as sovereign governments. This sovereignty means that tribes have the authority to govern themselves, manage their own affairs, and make decisions independent of state laws. We recognize and respect the sovereign status of Oregon's nine federally recognized tribes and their respective authorities on tribal lands.

It is our policy to promote positive government to government relations through consultation with the tribes in areas where the development, implementation, and administration of agency programs may affect tribal members, lands, activities, or interests. We believe that continuing to build on our relationships with the tribes makes our agency more effective overall while supporting our work across the state and region.

Oregon personal income tax law relating to the taxation of Native Americans is found under ORS 316.777 and OAR 150-316-0595. This statute and the associated administrative rules exempt certain income earned by Native Americans in Oregon.

Oregon property tax law relating to the taxation of Indian properties is found under ORS 307.181 and OAR 150-307-0220. This statute and the associated administrative rules exempt certain properties from taxation.

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BACKGROUND

Senate Bill 1

The concept of collecting race and ethnicity information through tax returns was first considered in Oregon in Senate Bill (SB) 1569 in 2022. That bill was not approved, but the concept was introduced in 2023 as SB 1. The measure was passed by the Legislature and signed into law in July 2023. As approved by the Legislature, SB 1, codified in ORS 305.686, ORS 305.687, ORS 305.688, and ORS 316.366, requires the Department of Revenue (DOR) to provide a method for Oregon taxpayers, and Oregonians without a filing requirement, to voluntarily provide their race and ethnicity information. SB 1 says collecting voluntary self-identification (VSI) of race and ethnicity information is to inform the analysis of revenue policy.

During legislative deliberations on SB 1, lawmakers discussed data security and data access. The bill requires that race and ethnicity data be kept separate from tax return data and only accessible to staff from the DOR Research Section and staff performing the initial data entry of paper returns. Staff from the Legislative Revenue Office (LRO) and the Oregon Department of Administrative Services, Office of Economic Analysis (OEA) are also authorized to access the data.

Oregon is the first state to collect this demographic data, which began in early 2025 in conjunction with tax year 2024 personal income tax returns. The first several years of filing experience will inform DOR about how to help taxpayers, and others, navigate this voluntary process. Through the development of a form and instructions for data collection, DOR engaged with key external partners from various organizations, including the Oregon Health Authority (OHA) and Oregon Center for Public Policy, to solicit suggestions that were incorporated into the program materials and processes.

SECTION 1: Status and Implementation of Data Collection

ORS 316.366 directs DOR to use the list of demographic categories adopted as uniform standards by OHA. These uniform standards are adopted by rule and have changed over time. DOR developed a one-page form (Form OR-VSI) using OHA's Race, Ethnicity, Language and Disability (REALD) form as a model. To align with the categories adopted by OHA, DOR enacted OAR 150-316-0663, which describes the contents of the form and ties the annual Form OR-VSI race and ethnicity category update to January 1 of the corresponding tax year.

DOR began the second year of the collection race and ethnicity information in January 2026, for tax year 2025 filing season. Taxpayers chose from 73 three-digit codes to identify their primary race or ethnicity and up to two additional codes to identify additional races or ethnicities. Alternatively, the taxpayer could indicate they do not have or do not know their primary race or ethnicity. Instructions (Form OR-VSI Instructions) provide more detail about the form, use of the data, and basic steps for completing and filing the form.

The form and instructions explain that providing this data is voluntary, and doing so will have no impact on an individual's personal income tax return or other accounts with DOR. The form and instructions state the purpose for collecting this data is to inform the analysis of revenue policy, and that it cannot be used for any other reason by DOR, tax professionals, nor tax preparation software companies. The instructions outline who may use or access the data and for what purpose. Based on input from OHA, the instructions were made available in 23 languages.

For electronically filed returns, tax software vendors are required to make the form available for taxpayers to complete. Taxpayers may choose to provide the information on the form. For individuals filing a joint return, each person may choose to provide their own race or ethnicity information on separate forms.

The form and instructions are also available through DOR's internet portal, Revenue Online (ROL), for people who are not required to file a tax return or who prefer to submit information separately from their return.

A person's Social Security number (SSN) or Individual Taxpayer Identification Number (ITIN) might be used to connect a person's race and ethnicity data to their tax return for analysis. Since the information is not required for administration purposes of Oregon's personal income tax, the federal Privacy Act requires that a person be informed of possible use of their SSN[1]. For people submitting their race and ethnicity information on ROL separately from a

[1] See Form OR-VSI included in the Appendix for the statement provided.

return they are filing, a checkbox allows DOR to use their SSN for revenue policy analysis related to race and ethnicity.

In 2025, for tax year 2024, over 96 percent of submitted Forms OR-VSI were done electronically when taxpayers filed their personal income tax return. This included taxpayers who filed their tax return through Direct File Oregon available at ROL.

Data from returns filed electronically is securely stored in the agency's tax administration software, GenTax, without human intervention. If a taxpayer files Form OR-VSI with their paper tax return, DOR captures the data on the forms via the standard process using imaging machines and software to digitize data before transferring it to GenTax. If a paper form is received without association to a specific tax return, the form is destroyed. Taxpayers may submit the data with their initial or amended return.

ORS 305.688 requires DOR to adopt administrative rules to implement policies and procedures governing the use of the form. OAR 150-316-0662 provides authority to DOR to use SSNs and ITINs to match tax return and account information to race and ethnicity data.

Since Oregon is the first state to collect race and ethnicity information with a tax return, there was no precedent to forecast how many taxpayers would submit their information voluntarily. With just over 2 million tax year 2024 personal income tax returns filed in 2025, almost 5 percent of tax returns had at least one Form OR-VSI included (joint returns could include up to two forms, one for each taxpayer), which amounted to a little over 100,000 returns. In 2026, for tax year 2025, there was a slightly higher VSI response rate of a little under 6 percent of returns filed through July 31, 2026.

The following tables show the voluntary identification of race and ethnicity information response rate per return by filing method for tax year 2024 and preliminary tax year 2025.

Tax Year 2024 VSI Response Rate per Filed Return by Filing Method - Calendar Year 2025

Filing Method	Total Number of Returns Filed	Number of Returns with VSI Response	VSI Response Rate per Filed Return (%)
Electronic	2,100,600	103,400	5
DirectFile through DOR ROL	13,600	3,700	27
2D Barcode	87,000	3,600	4
Paper	38,300	400	1
Total	**2,239,500**	**111,100**	**5**

Preliminary Tax Year 2025 VSI Response Rate per Filed Return by Filing Method as of July 31, 2026

Filing Method	Total Number of Returns Filed	Number of Returns with VSI Response	VSI Response Rate per Filed Return (%)
Electronic	2,003,000	114,800	6
DirectFile through DOR ROL	11,900	2,500	21
2D Barcode	60,800	2,000	3
Paper	29,100	300	1
Total	**2,104,900**	**119,500**	**6**

Returns filed through Direct File Oregon had the highest VSI response rate among all other filing methods. A possible reason for the larger response rate from taxpayers who used Direct File Oregon is that DOR has control over how the Form OR-VSI is presented. Electronic filing through commercial software is heavily influenced by how Form OR-VSI, prescribed by DOR, is presented to the taxpayer. For tax year 2024, software vendors with more than 10,000 returns had VSI response rates varying between 0.3 percent and 42 percent. There was no significant difference in the response rate on whether a taxpayer prepared their own tax return using software (about two-thirds of all returns filed) or used a tax professional to prepare their tax return (the remaining one-third). In 2025 and 2026, fewer than 300 and 100 people, respectively, submitted Form OR-VSI through ROL independent of a tax return.

To ascertain the extent to which the VSI data is usable due to low response rates, DOR Research conducted detailed Nonresponse Bias Analyses for the tax year 2024 VSI data. Preliminarily, Research concluded that the 2024 VSI data may be useful and that the risk of bias due to low response rates appears low after some statistical adjustments. Findings from the nonresponse bias analyses also provided insights to improve future data collection. For example, based on the nonresponse bias analysis, “software” is a key factor in possible nonresponse bias. DOR will continue to seek opportunities to collaborate with software vendors to improve their presentation of Form OR-VSI. A goal is to ensure the form reaches different populations and inform them about the opportunity to voluntarily submit their race and ethnicity information. The same analyses will be performed for the tax year 2025 VSI data after the tax filing season ending in December 2026.

The ongoing, annual administration of the VSI survey allows for identification of nonresponse at different stages and the opportunity to identify and track changes in possible tax related inequities over time. It may take at least five years to gather meaningful data to analyze tax policy trends. However, the newly expanded race and ethnicity categories that were used for tax year 2025 returns may make comparison with tax year 2024 difficult, even though there is a general consistency of the high-level race and ethnicity categories.

SECTION 2: Effectiveness Of DOR Effort to Ensure Data Security

When a Form OR-VSI is filed electronically, GenTax assigns a unique code called a “doc key” to index the form to the tax return data. The race and ethnicity data is then securely stored separately from tax return data. The doc key allows association to the separately stored tax return data initially filed, along with any amended data for that return, for the given filing period.

Two additional separate and secure data stores are created for voluntarily submitted race and ethnicity data from people who file their Form OR-VSI separate from a return:

- One for forms filed through the ROL application from people who log in—meaning their identity is confirmed.
- A second for forms submitted without logging in—meaning their identity is not confirmed.

These same data stores host multiple years of race and ethnicity data.

When a tax return is filed on paper, DOR images the return, along with Form OR-VSI (if included). The physical paper returns are stored in a secured, locked location, which has limited access by staff, for 90 days after imaging. For images that are scanned and stored within the scanning system during the processing of paper returns, only employees with a business need have access to those scanned images. These images are purged by authorized Information Technology (IT) staff after 120 days.

Voluntarily submitted race and ethnicity data is uploaded to GenTax and separated from other return information in specific data stores. Raw data from electronically filed Form OR-VSI and images of Form OR-VSI are separately categorized in GenTax and are only accessible to authorized employees. Audit logs are maintained during the processing of paper and 2-D barcode imaged returns. These audit logs capture who has accessed data or made modifications.

All voluntarily supplied race and ethnicity data, whether filed electronically or on paper, are transferred from the data stores in GenTax to a secure database located on a DOR server, which Research employees use for data analysis. Within the server, race and ethnicity data are stored separately, and only staff authorized by Research leadership have access to the data when there is an approved business need. Currently, two Research staff are authorized to access the data, the research analyst specifically hired to analyze race and ethnicity data and one other research analyst who works with personal income tax data. Additionally, authorized staff from Information Technology have access to the server for the purpose of system development and testing.

All the above security measures are tested on an annual basis during the Season Up process.

SECTION 3: Prevention of Data Sharing

Using race and ethnicity data for other purposes prohibited

ORS 305.686 and ORS 316.366 prohibit the use of voluntarily supplied race and ethnicity data for audit, collection, or other enforcement activities within DOR. In addition, the data cannot be shared with the IRS and can only be used by a tax practitioner or tax preparation software vendor to the extent necessary to assist taxpayers in the preparing and filing of tax returns.

Within the Department of Revenue

To protect race and ethnicity data, new security groups were created to control access to the data stores and the DOR server containing the data. “Security groups” refers to the method used to control access to shared storage, networks, and/or applications. Within the DOR, specific Research personnel and IT technical staff were granted access to support the program function.

Staff of LRO and OEA are also authorized to access the race and ethnicity data if requested. As of August 2026, neither LRO nor OEA have requested access to the tax year 2024 and/or preliminary tax year 2025 data.

If LRO or OEA request access to the data, they will access it through a system that is already in place for LRO and OEA to access confidential Oregon tax return data. To request access to race and ethnicity data, a letter from the Legislative Revenue Officer or State Economist to the Research Director of DOR will state the purpose for examining the VSI data and identify which LRO or OEA staff member will examine the data. The Research Director will then grant access to that LRO or OEA staff member only for the stated purpose of examining the data and only for a limited time. A staff member in the Research Section who is authorized to access the race and ethnicity data will download the data from the secure DOR server to a computer dedicated for use by LRO or OEA located in in the Research office within a secure area of DOR. This computer is isolated from the DOR computer network while the LRO or OEA staff member is logged in to that computer. LRO and OEA staff may access race and ethnicity data only through this computer while Research staff are present. Research staff will review any aggregate data that has been created to ensure an individual’s race and ethnicity data cannot be identified. The data will be deleted from the Research computer after use, and the downloading and deleting of the data will be logged by Research staff. If LRO or OEA request Oregon tax return data to conduct analysis in conjunction with race and ethnicity data, that request will be administered through a separate process.

With the IRS

All e-filed returns are first validated by the IRS. The IRS does some limited validation on state returns and then passes them to the state; it does not keep or use any state tax return information. If a state return is “linked” (state and federal return submitted at the same time), the IRS will “pull” the federal return and send the state return to the state, including a copy of the federal return. If the state return is “unlinked” (state-only return), the IRS sends the entire return to the state.

Although the IRS does not access or retain any state-specific information, including voluntarily reported race and ethnicity information, they sometimes receive Oregon paper returns that are mistakenly addressed to them. Some of these returns may now have a Form OR-VSI attached. This past season, the IRS sent us 300 Oregon returns or check payments intended for Oregon. DOR Disclosure Office has been in contact with the IRS Government Liaison to confirm that no information on the returns is reviewed or captured while in their possession. They are placed in a basket and sent to Oregon when there is enough to fill a large envelope. We are working on updating the agreement with the IRS to reflect the prohibited access and use of any VSI information included with the Oregon return.

With Software Vendors for Commercial Interests

The Oregon Letter of Intent (LOI) is a form e-file software companies file with DOR if they intend to submit electronic Oregon returns on behalf of their customers. The form signifies that companies agree to meet form and content standards established by DOR. Once a vendor files the LOI, DOR will review it, and if the vendor meets the standards and requirements, they are granted access to the latest Modernized e-File (MeF) schema, which is a layout of the Oregon return and schedules in an XML format. MeF provides an option to e-file corporate, exempt organization, individual, partnership, excise tax, and withholding tax returns through the internet.

The LOI states that the use or retention of information about a taxpayer's race or ethnicity, beyond the extent allowed by ORS 305.686, may result in DOR revoking their status as an approved software provider.

In February 2026 the department was notified by a tax practitioner that their professional tax preparation software was pre-populating the race and ethnicity data on the 2025 tax return based on what had been input on the 2024 tax return. We notified the software company of their violation of the LOI rules against pre-population and ensured they were complying with the LOI requirements.

The Form OR-VSI was added to the Individual MeF schema, which was available for download by approved software vendors. In addition to the MeF schema, DOR also posted a “Developer Handbook” explaining new aspects of the schema.

Software vendors use the MeF schema to build their products. DOR tests the products of the software vendors (assurance testing) to ensure they work as expected. Each return line, or data element, in the MeF schema has specific parameters to encourage clean data filing. Parameters may include field type, restrictions, and whether the field is optional or required. All products approved for e-filing Oregon returns passed assurance tests.

Between Tax Practitioners and Commercial Interests

DOR holds quarterly tax professional liaison training, and recent presentations have included information about the voluntary self-identification of race and ethnicity program. DOR provided additional training sessions for tax professionals in late 2025 to prepare for the upcoming tax filing season. These training sessions included review of the purpose of the voluntary self-identification of race and ethnicity program, and they highlighted the confidentiality of the data and its allowed and prohibited uses. OAR 150-316-0664 was adopted to specify guidelines regarding prohibited use of race and ethnicity data as it relates to tax practitioners and software providers.

SUMMARY

Form OR-VSI and its instructions are available to taxpayers when they file annual returns. People may submit race and ethnicity data when they file using tax software, tax professionals, ROL, or paper forms. Data security and confidentiality are critical, and DOR has established necessary systems and processes to ensure the data are used and accessed only as required by law. A nonresponse bias analysis was conducted for the Tax Year 2024 VSI data and is potentially indicative of data usefulness in studying equity in tax policy. A similar analysis will be conducted for the Tax Year 2025 VSI data to assess its usability. It may take at least five years of data collection to gather meaningful information that can illustrate policy trends.

Appendix

Senate Bill 1
2024 OR-VSI
2025 OR VSI and instructions
OAR 150-316-0662, 0663, and 0664

Oregon Counts on Us

82nd OREGON LEGISLATIVE ASSEMBLY--2023 Regular Session

Enrolled
Senate Bill 1

Sponsored by Senator WAGNER; Senators CAMPOS, DEMBROW, JAMA, PATTERSON, Representative PHAM K (Presession filed.)

CHAPTER .....

AN ACT

Relating to data collected by the Department of Revenue; and prescribing an effective date.

Be It Enacted by the People of the State of Oregon:

SECTION 1. Section 2 of this 2023 Act is added to and made a part of ORS chapter 316.

SECTION 2. (1) The Department of Revenue shall attach to personal income tax returns required to be filed under this chapter a schedule that allows taxpayers to provide to the department, at the time of filing the return and on a voluntary basis, self-reported identification of the taxpayer's race and ethnicity.

(2) The data collection schedule required under subsection (1) of this section must:

(a) Allow each taxpayer to select from the full list of demographic data categories of racial or ethnic identity adopted as uniform standards by the Oregon Health Authority pursuant to ORS 413.161.

(b) Allow each individual listed on a return to select one primary identifier and as many as two additional identifiers.

(c) Provide that individuals filing a joint return may each elect whether to indicate identifiers on the schedule.

(d) Be accompanied by the statement that the collection of data is voluntary and self-reported and that the department may not use the collected data for the purposes of audit, collection or other enforcement activities.

(e) Be accompanied by a statement explaining the purpose of collecting data for use in analysis of revenue policy.

(f) Be optional to complete, but provide that individuals shall opt out of completion of the schedule.

(3) The department shall establish policies and procedures to enable individuals who are not required to file an income tax return under this chapter for a given tax year to elect to complete the schedule provided under this section without filing a return.

SECTION 3. Sections 4 to 8 of this 2023 Act are added to and made a part of ORS chapter 305.

SECTION 4. (1) The Department of Revenue shall:

(a) Ensure that all data collected pursuant to section 2 of this 2023 Act is used only for the purposes described in sections 2 and 7 of this 2023 Act.

(b) Maintain and store data collected pursuant to section 2 of this 2023 Act separately from other information provided on tax returns filed under ORS chapter 316, and provide that the data is accessible only to the following:

(A) Research section staff of the department.

(B) Other department staff that are assigned to process the data and process or program the underlying systems for the data collection schedule, but only to the extent necessary for that purpose.

(C) The staff of the Legislative Revenue Office.

(D) The division of the Oregon Department of Administrative Services that serves as office of economic analysis.

(c) Maintain records sufficient to verify that Department of Revenue personnel having access to data collected pursuant to section 2 of this 2023 Act are limited to those personnel listed in paragraph (b)(A) and (B) of this subsection and sufficient to ensure compliance with this subsection.

(2) Tax practitioners and tax preparation software vendors may use and retain data collected pursuant to section 2 of this 2023 Act only to the extent necessary to assist taxpayers in the preparing and filing of returns required under ORS chapter 316 and may not use the data, or allow it to be used, for any other reason.

(3) Notwithstanding any intergovernmental reciprocal agreements entered into by the Department of Revenue, the department may not allow the Internal Revenue Service access to the data collected under section 2 of this 2023 Act.

SECTION 5. Not later than September 15 of each year, beginning in 2024, the Department of Revenue shall report, in the manner provided in ORS 192.245, on the status of the development and implementation of the data collection schedule required under section 2 of this 2023 Act and on the use of the data collected, to an appropriate committee or interim committee of the Legislative Assembly related to information management and technology. The report required by this section shall include an update of the effectiveness of measures undertaken by the department to ensure data security. The report shall address the prevention of any sharing of data collected pursuant to section 2 of this 2023 Act:

(1) Within the department, between research staff and audit and collection staff.

(2) Between the department and the Internal Revenue Service.

(3) Between tax practitioners and commercial interests.

(4) Between tax preparation software vendors and commercial interests.

SECTION 6. Section 5 of this 2023 Act is repealed on January 2, 2029.

SECTION 7. (1) The Department of Revenue shall use data collected on the data collection schedule required under section 2 of this 2023 Act to the extent feasible, to inform:

(a) The development of racial impact statements;

(b) The analysis of proposed administrative rules and budget requests; and

(c) The response by the department to certain requests for information from the Legislative Assembly.

(2) If the Department of Revenue, the Legislative Revenue Officer or the Oregon Department of Administrative Services includes data collected under section 2 of this 2023 Act in a report or as other output, the data shall be presented only in aggregated and anonymized form.

SECTION 8. (1) The Department of Revenue shall first attach the data collection schedule required under section 2 of this 2023 Act to income tax returns filed for the 2024 tax year.

(2) The department shall develop programming and forms for the implementation of the schedule and, by rule, shall adopt policies and procedures for the implementation of the use of the schedule.

SECTION 9. (1) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Revenue by section 1 (3), chapter ___, Oregon Laws 2023 (Enrolled House Bill 5034), for the biennium beginning July 1, 2023, for the Personal Tax and Compliance Division, is increased by $259,658, for developing a schedule allowing personal income taxpayers to voluntarily report self-identified race and ethnicity identifiers.

(2) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Revenue by section 1 (6), chapter ___, Oregon Laws 2023 (Enrolled House Bill 5034), for the biennium beginning July 1, 2023, for the Information Technology Services Division, is increased by $164,842, for developing and maintaining data collection of self-identified race and ethnicity identifiers.

(3) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Revenue by section 1 (1), chapter ___, Oregon Laws 2023 (Enrolled House Bill 5034), for the biennium beginning July 1, 2023, for administration, is increased by $46,224, for the research and development of racial impact statements.

SECTION 10. (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (3), chapter ___, Oregon Laws 2023 (Enrolled House Bill 5034), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 2, chapter ___, Oregon Laws 2023 (Enrolled House Bill 5034), collected or received by the Department of Revenue, for the Personal Tax and Compliance Division, is increased by $6,357, for developing a schedule allowing personal income taxpayers to voluntarily report self-identified race and ethnicity identifiers.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (7), chapter ___, Oregon Laws 2023 (Enrolled House Bill 5034), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 2, chapter ___, Oregon Laws 2023 (Enrolled House Bill 5034), collected or received by the Department of Revenue, for the Information Technology Services Division, is increased by $11,460, for developing and maintaining data collection of self-identified race and ethnicity identifiers.

(3) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter ___, Oregon Laws 2023 (Enrolled House Bill 5034), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 2, chapter ___, Oregon Laws 2023 (Enrolled House Bill 5034), collected or received by the Department of Revenue, for administration, is increased by $10,392, for the research and development of racial impact statements.

SECTION 11. This 2023 Act takes effect on the 91st day after the date on which the 2023 regular session of the Eighty-second Legislative Assembly adjourns sine die.

Passed by Senate June 20, 2023

.....
Lori L. Brocker, Secretary of Senate

.....
Rob Wagner, President of Senate

Passed by House June 21, 2023

.....
Dan Rayfield, Speaker of House

Received by Governor:

.....M.,....., 2023

Approved:

.....M.,....., 2023

.....
Tina Kotek, Governor

Filed in Office of Secretary of State:

.....M.,....., 2023

.....
Secretary of State

2024 Form OR-VSI
Voluntary Self-identification

Oregon Department of Revenue

Clear form

 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Include this form when you file your Oregon return. If you don't have to file an Oregon return but would like to provide this information, go to Revenue Online at www.oregon.gov/dor.

This form is used to gather data about the race and ethnicity of Oregon taxpayers. This data will help us work toward fairness and equity in our personal income tax system. It can't be used for any other purpose. Completing this form is voluntary. See Form OR-VSI Instructions for more information.

☐ **If your filing status is married filing jointly,** check this box if your name is listed second on your return. Include a separate form for each spouse.

Enter the first four letters of your last name: ☐☐☐☐

Instructions. Using the codes shown in the table, enter your primary race or ethnicity in box 1, and up to two additional races or ethnicities in boxes 2 and 3.

Note: If you don't have a primary racial or ethnic identity, mark the box under line 1 and enter up to three codes from the table.

1. Primary race or ethnicity ☐☐☐
2. Additional race or ethnicity ☐☐☐
3. Additional race or ethnicity ☐☐☐

☐ I don't have a primary race or ethnic identity.

Hispanic or Latino/a/x	**American Indian or Alaska Native**	**Asian**
Central American 101	American Indian 201	Asian Indian 301
Mexican 102	Alaska Native 202	Cambodian 302
South American 103	Canadian Inuit, Métis, or First Nation 203	Chinese 303
Other Hispanic or Latino/a/x 199	Indigenous Mexican, Central American, or South American 204	Communities of Myanmar 304
		Filipino/a 305
		Hmong 306
		Japanese 307
		Korean 308
		Laotian 309
		South Asian 310
		Vietnamese 311
		Other Asian 399
Native Hawaiian or Pacific Islander	**Black or African American**	
CHamoru (Chamorro) 401	African American 501	
Marshallese 402	Afro-Caribbean 502	
Communities of the Micronesian Region 403	Ethiopian 503	
Native Hawaiian 404	Somali 504	
Samoan 405	Other African (Black) 505	
Other Pacific Islander 499	Other Black 599	
White	**Middle Eastern/Northern African**	**Other**
Eastern European 601	Middle Eastern 701	Other 899
Slavic 602	Northern African 702	Don't know 999
Western European 603		
Other White 699		

Include this form when you file your Oregon income tax return.

Clear form

2025 Form OR-VSI
Voluntary Self-identification

Oregon Department of Revenue

 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Include this form when you file your Oregon return. If you don't have to file an Oregon return but would like to provide this information, go to Revenue Online at www.oregon.gov/dor.

This form is used to gather data about the race and ethnicity of Oregon taxpayers. This data will help us work toward fairness and equity in our personal income tax system. It can't be used for any other purpose. Completing this form is voluntary.

If you choose to file this form, we may use your Social Security number (SSN) or individual taxpayer identification number (ITIN) to match your tax return and account information to your voluntary self-identification (VSI) data for the purposes described above. If no form is filed, the department will not use your SSN or ITIN for those purposes. [Oregon Administrative Rule (OAR) 150-316-0662.]

See Form OR-VSI Instructions for more information.

☐ **If your filing status is married filing jointly,** check this box if your name is listed second on your return. Include a separate form for each spouse.

Enter the first four letters of your last name: ☐☐☐☐

Instructions. Using the codes shown in the table, enter your primary race or ethnicity in box 1, and up to two additional races or ethnicities in boxes 2 and 3.

Note: If you don't have a primary racial or ethnic identity, mark the box under line 1 and enter up to three codes from the table.

1. Primary race or ethnicity ☐☐☐
2. Additional race or ethnicity ☐☐☐
3. Additional race or ethnicity ☐☐☐

☐ I don't have a primary race or ethnic identity.

American Indian and Alaska Native

- American Indian....101
- Alaska Native....102
- Canadian Inuit, Métis, or First Nation....103
- Indigenous Mexican, Central American, or South American....104
- Other American Indian and Alaska Native....199

Asian

- Afghan....201
- Asian Indian....202
- Cambodian/Khmer....203
- Chinese....204
- Communities of Myanmar....205
- Filipino/a....206
- Hmong....207
- Indonesian....208
- Japanese....209
- Korean....210
- Laotian....211
- Pakistani....212
- South Asian....213
- Taiwanese....214
- Thai....215
- Vietnamese....216
- Other Asian....299

Black and African American

- African American....301
- Afro-Caribbean....302
- Ethiopian....303
- Haitian....304
- Jamaican....305
- Nigerian....306
- Somali....307
- Other Black and African American....399

Hispanic and Latino/a/x/e

- Afro-Latino/a/x/e....401
- Central American....402
- Cuban....403
- Dominican....404
- Guatemalan....405
- Mexican....406
- Puerto Rican....407
- Salvadoran....408
- South American....409
- Other Hispanic and Latino/a/x/e....499

Jewish

- Ashkenazi....501
- Sephardi....502
- Other Jewish....599

Middle Eastern/North African/SWANA

- Egyptian....601
- Iranian....602
- Iraqi....603
- Israeli....604
- Lebanese....605
- Palestinian....606
- Syrian....607
- Turkish....608
- Other Middle Eastern/North African/SWANA....699

Native Hawaiian and Pacific Islander

- CHamoru (Chamorro)....701
- Fijian....702
- Marshallese....703
- Communities of the Micronesian Region....704
- Native Hawaiian....705
- Samoan....706
- Tongan....707
- Other Native Hawaiian and Pacific Islander....799

White

- English....801
- German....802
- Irish....803
- Italian....804
- Polish....805
- Romanian....806
- Russian....807
- Scottish....808
- Slavic....809
- Ukrainian....810
- Other White....899

Other

- Another category not listed....901
- Don't know....999

Include this form when you file your Oregon income tax return.

OREGON DEPARTMENT OF REVENUE

Form OR-VSI Instructions
Voluntary Self-identification

2025

Purpose of this form

Oregon's goal is to have a tax system that treats everyone fairly. One way for the state to reach this goal is to understand how our tax system impacts taxpayers based on their race or ethnicity. Form OR-VSI gives you a way to help the state by sharing how you identify your race or ethnicity.

Your information is confidential

Form OR-VSI is an optional form that you may include when you file your Oregon personal income tax return. It's up to you to choose whether you want to provide this information. Either way, there will be no impact on your tax or other accounts with us.

Limited use. Your information can only be used to create reports that will help lawmakers make Oregon's tax system more equitable.

- Your information **cannot** be used for any other purpose.
- Tax return preparers, including tax software companies, may only use your information to help you prepare and file your return.
- The data can only be shared with the Oregon Legislative Revenue Office and the Oregon Office of Economic Analysis, where it can only be used for research purposes.

If you choose to file this form, we may use your Social Security number (SSN) or individual taxpayer identification number (ITIN) to match your tax return and account information to your voluntary self-identification (VSI) data for the purposes described above. If no form is filed, the department will not use your SSN or ITIN for those purposes. [Oregon Administrative Rule (OAR) 150-316-0662.]

If you choose not to provide this information, or if you would like to provide this information separately, you don't need to include the form when you file your return. To provide your information separately, go to our website, www.oregon.gov/dor, and look for Revenue Online. There you'll find a secure means for entering your information.

Not filing an Oregon return?

You may provide your race and ethnicity information through Revenue Online even if you're not required to file an Oregon personal income tax return.

Note: Don't send us a paper copy of Form OR-VSI unless you're also filing your Oregon return on paper.

Completing the form

Form OR-VSI was designed to be filed with your Oregon personal income tax return. If your filing status is married filing jointly, you and your spouse would each complete a separate form. [**Note:** The term "married" includes registered domestic partners (RDPs) and the term "spouse" includes each RDP.]

Is your name listed second on a joint return?

Mark the box near the top of your own form **only if** your Oregon filing status is married filing jointly **and** your name is listed second on your return.

Are you filing your return on paper?

Enter the first four letters of your last name in the space provided. We'll use this information to keep all pages of your return together until they've been processed. It won't be used for any other purpose.

Race or ethnicity codes

On Form OR-VSI, you'll find a list of 73 categories of racial or ethnic identity to choose from. Each category has a three-digit code. You can enter up to 3 codes on the form to identify your race or ethnicity: one code for your primary (main) race or ethnicity, and up to two additional codes.

Not sure what your race or ethnicity is? If you don't know your race or ethnicity, and you would like to identify your primary or additional race or ethnicity that way, enter code 999 in the appropriate box.

Note: If you don't have a **primary** race or ethnicity, mark the box below box 1. You may still enter up to 3 codes, but none of them will be considered as your primary race or ethnicity.

Box 1: Primary race or ethnicity. Enter the three-digit code that best describes the way you identify your primary race or ethnicity.

Boxes 2 and 3: Additional race or ethnicity. You may enter one or two additional codes to indicate other ways that you identify your race or ethnicity.

Include Form OR-VSI when you file your Oregon return.

Amending your Oregon return?

Include Form OR-VSI with your amended Oregon return if:

- You didn't include it with your original return, but you want to provide your information now.
- You want to change the information you provided earlier.

You don't need to include Form OR-VSI with your amended Oregon return if you're not making any changes to the information you already provided.

Changing Form OR-VSI only. Log into or create an account on Revenue Online if you would like to change the information you provided on Form OR-VSI.

Do you have questions or need help?

www.oregon.gov/dor
503-378-4988 or 800-356-4222
questions.dor@dor.oregon.gov

Contact us for ADA accommodations or assistance in other languages.