



STATE OF OREGON
POSITION DESCRIPTION

Position Revised Date:
07/21/2017

This position is:

- Classified
Unclassified
Executive Service
Mgmt Svc - Supervisory
Mgmt Svc - Managerial
Mgmt Svc - Confidential

Agency: Department of Revenue

Facility: Medford

New Revised

SECTION 1. POSITION INFORMATION

Form with fields a-j: Classification Title, Effective Date, Working Title, Section Title, Employee Name, Work Location, Supervisor Name, Position, FLSA, Eligible for Overtime.

SECTION 2. PROGRAM AND POSITION INFORMATION

a. Describe the program in which this position exists. Include program purpose, who's affected, size, and scope. Include relationship to agency mission.

This position is in the Compliance section of the Personal Tax and Compliance (PTAC) Division of the Department of Revenue that administers Oregon's individual tax program.

Our mission, vision, and values guide us as we serve our customers and collect revenue that supports the critical infrastructure of Oregonians' daily lives.

Our Values are:

- We work to earn the trust of taxpayers.
We seek dignity and inclusion for all.
We do the right thing.
We build partnerships.
We rise to the occasion.

State of Oregon DEI Vision: Within this context of historical harms, changing demographics, intersectional identities, and more; our vision for the next five years and beyond is to:

- Dismantle institutional and structural racism in Oregon state government, and by doing so, have resounding impacts on the communities of our great state.
- Build a more equitable Oregon where everyone has the opportunity to thrive and everyone’s voice is heard.
- Ensure an inclusive and welcoming Oregon for all by celebrating our collective diversity of race, ethnicity, culture, color, disability, gender, gender identity, marital status, national origin, age, religion, sex, sexual orientation, socio-economic status, veteran status, and immigration status.

State of Oregon DEI Values:

- Putting racial equity at the forefront while understanding intersectionality. We must be bold and put racial equity at the forefront as a primary and pervasive location of oppression that connects with and worsens other identity-based inequities.
- Prioritize equity, anti-racism, and racial justice actions. Commitment to prioritizing equity and eliminating racial disparities involves taking action in our policies, budgets, decision-making, and daily work.
- Foster internal and external partnerships. Across the state enterprise and other institutions, community-based organizations are crucial to achieving racial equity. True partnership means shared power, listening, resolving tensions by creating solutions together, and scaling up what already works well.
- Ensure collective responsibility and accountability. As public servants, we have a collective responsibility at every level of government to proactively reduce racial disparities and barriers. We must establish measurements of success so that we can ensure improvements are real and ongoing.

State of Oregon DEI goals:

1. Establish strong leadership to eradicate racial and other forms of disparities in all aspects of state government.
2. Center equity in budgeting, planning, procurement, and policymaking.
3. Strengthen public involvement through transformational community engagement, access to information, and decision-making opportunities.
4. Improve equitable access to services, programs, and resources including education, health, housing, human services, environmental justice, criminal justice, and economic opportunities.
5. Foster an inclusive workplace culture and promote equitable hiring, retention, and promotion practices.

b. Describe the primary purpose of this position, and how it functions within this program. Complete this statement. The primary purpose of this position is to:

Ensure taxpayer compliance with federal, state, and local laws. Employees of this position perform independent audits of a wide range of tax returns which involve a wide range of issues. This position is part of the audit team responsible for ensuring equitable and consistent treatment of Oregon taxpayers.

SECTION 3. DESCRIPTION OF DUTIES

List the major duties of the position. State the percentage of time for each duty. Mark “N” for new duties, “R” for revised duties or “NC” for no change in duties. Indicate whether the duty is an “Essential” (E) or “Non-Essential” (NE) function.

% of Time	N/R/NC	E/NE	DUTIES
95	NC	E	Examines returns which have been determined to have met the section's operational plan. Conducts in person, virtual, telephonic or correspondence audits to determine the appropriate adjustment of tax including business income and expenses reported on individual income tax returns by examination of the financial books and records,

			<p>including tracing receipts and expenses and matching to and from source documents. Evaluates internal controls to determine if they are sufficient to properly account for income and expenses. Ensures that the accounting transactions conform with generally accepted accounting principles as well as state, federal, and local tax laws, rules and regulations by reviewing treatment of issues or returns. Audits may include single issue, complex issues, business, non-complex partnership, fiduciary, estate, and S or C Corporation returns.</p> <ul style="list-style-type: none"> • Develops pre-audit analysis, identifies issues, and schedules the necessary appointments. Uses independent judgment to determine the scope and techniques of the audit; develops audit plans and performs sampling techniques in order to test the accounting system. • Uses direct and indirect auditing methods, which includes gross receipts test, bank deposit analysis, source and application of funds, to determine the correct amount of taxable income. • Reviews and analyzes legal and financial documents, contracts, corporate minutes and partnership agreements and other records as required. Analyzes business practices and procedures to verify the transactions in order to establish a true financial picture of the taxpayer. • Research, interpret and apply federal, state and local laws (e.g. Internal Revenue Code (IRC), Oregon Revised Statutes (ORS)), regulations, Revenue Rulings, and applicable federal and Oregon court decisions by using reference material accessible on both paper and/or on-line computer systems to recognize, and resolve tax issues. Develops the position with respect to certain tax issues that may help establish the department's audit policy. • Obtains third party information through online sources, subpoena, public records, business practices and procedures, to establish a true financial picture of the taxpayer or a transaction. • Prepares audit work papers, audit reports, and makes changes to a taxpayer's return into a computer system. Such work papers include a full disclosure of the scope and techniques used in the examination, information to support the auditor's conclusions and opinions, and full explanation of any changes made to taxpayer's taxable income and tax liability. Presents findings of audit to the taxpayer and/or representative. • Establishes delinquent accounts, issues refunds, or adjusts existing accounts by entering data into a computer system. • Through various sources and means of investigation, refer individuals and/or entities who are not filing tax returns to other areas of the agency. • Represents the department's audit position on appealed audit cases at all appeal stages including written objection, conferences and the Magistrate Division of the Oregon Tax Court. Presents the issues, facts, law citations, and closing statements. Participates in mediation as required. Testifies in Oregon Tax Court as an expert witness.
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			<ul style="list-style-type: none"> Provides taxpayer assistance by responding to in person, written and telephone inquiries from taxpayers, tax preparers, and others in the department in a timely manner.
5	NC	E	Performs public speaking engagements, coordinates and/or serves as a member of project groups, develops training programs for classroom presentations, or participates as a committee member in a larger, division-wide project. Works on various projects to assist and educate taxpayers and tax professionals. Attends job-related training, both technical and non-technical, to enhance skills to other duties of the position. Other duties as assigned

SECTION 4. WORKING CONDITIONS

Describe any on-going working conditions. Include any physical, sensory, and environmental demands. State the frequency of exposure to these conditions.

Frequent communication by telephone, virtually or face-to-face with taxpayers who have received agency notices, some of whom may be upset or angry. Other working conditions include continuous key boarding to enter data to or retrieve data from a personal computer. The position routinely requires sitting or standing and concentrating for long periods of time, long periods of reading technical materials, continuous handling and carrying folders up to 10 lbs. and sorting through many pages of documents. Frequently, an auditor must drive or walk to the location of the taxpayer’s records and working at that location (taxpayer’s home or place of business or third party locations such as accountant’s office, banks, courthouses, etc.) is common.

Overnight travel is occasionally required, and travel at times is in adverse weather conditions.

SECTION 5. GUIDELINES

a. List any established guidelines used in this position, such as state or federal laws or regulations, policies, manuals, or desk procedures.

State, federal and local option tax laws, rules and regulations. Generally accepted accounting principles and practices. Familiarity with business law and the Uniform Commercial code (UCC). Department policies and procedures and the section audit manual. Precedents established by state and federal court decisions.

b. How are these guidelines used?

As needed, each are interpreted and applied to taxpayer's reported information to determine compliance with the above.

SECTION 6. WORK CONTACTS

With whom, outside of co-workers in this work unit, must the employee in this position regularly come in contact?

Who Contacted	How	Purpose	How Often?
Taxpayers	In person/phone/email/mail	Examine financial records, obtain relevant information and discuss accounting procedures, tax laws.	Daily
CPAs	In person/phone/email/mail	Examine financial records, obtain relevant information and discuss accounting procedures, tax laws.	Daily
Attorneys/AAGs	In person/phone/email/mail	Examine financial records, obtain relevant information and discuss accounting procedures, tax laws.	Daily
Tax Consultants	In person/phone/email/mail	Examine financial records, obtain relevant information and discuss accounting procedures, tax laws.	Daily
Other agency/division personnel	In person/phone/email/mail	Obtain/share audit information	Daily
County Assessor	In person/phone/email/mail/ online sources	Obtain information on property	Monthly
Corporate officers	In person/phone/email/mail	Obtain audit information	Monthly

Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".

SECTION 7. POSITION RELATED DECISION MAKING

Describe the typical decisions of this position. Explain the direct effect of these decisions.

Which individual tax returns to include in his/her audit inventory by following the guidelines of the section's operational plan. An auditor will prepare the audit plan to be used for each examination, determine which tests of records are necessary and what financial data will be examined in order to express an opinion. The auditor uses independent judgement in evaluating and resolving problems concerning a wide range of accounting systems and business transactions.

The effect of these decisions affects the equity of the tax system. Professional conduct and technical skill competency of employees may promote voluntary compliance to the tax laws.

SECTION 8. REVIEW OF WORK

Who reviews the work of the position?

Classification Title	Position Number	How	How Often	Purpose of Review
PEMC	5145000	Uses risk based review guidelines to determine cases approved automatically or assigned to a reviewer.	Daily, weekly, monthly, quarterly, annually.	Conformance to audit manual, policies, procedures and law.
Audit Reviewer	Various	Applies established review guidelines to approve or deny completed work.	As cases are assigned	Conformance to audit manual, policies, procedures and law

Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".

SECTION 9. OVERSIGHT FUNCTIONS **THIS SECTION IS FOR SUPERVISORY POSITIONS ONLY**

- a. How many employees are directly supervised by this position? 0
How many employees are supervised through a subordinate supervisor? 0

- b. Which of the following activities does this position do?
- | | |
|--|---|
| <input type="checkbox"/> Plan work | <input type="checkbox"/> Coordinates schedules |
| <input type="checkbox"/> Assigns work | <input type="checkbox"/> Hires and discharges |
| <input type="checkbox"/> Approves work | <input type="checkbox"/> Recommends hiring |
| <input type="checkbox"/> Responds to grievances | <input type="checkbox"/> Gives input for performance evaluations |
| <input type="checkbox"/> Disciplines and rewards | <input type="checkbox"/> Prepares & signs performance evaluations |

SECTION 10. ADDITIONAL POSITION-RELATED INFORMATION

ADDITIONAL REQUIREMENTS: List any knowledge and skills needed at time of hire that are not already required in the classification specification:

To maintain professional skills, annual new law update seminars and ongoing in-house training are required. Must exhibit sound oral and written communications skills and the ability to pursue problems to a conclusion.

Must be in compliance with laws and agency policies on all programs the department administers and collects for and laws prohibiting disclosure or misuse of confidential information.

- Must have basic keyboarding skills.
- Must have basic PC user skills.
- Must have a valid driver's license

BUDGET AUTHORITY: If this position has authority to commit agency operating money, indicate the following:

Operating Area	Biennial Amount (\$00000.00)	Fund Type

Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".

SECTION 11. ORGANIZATIONAL CHART

Attach a current organizational chart. Be sure the following information is shown on the chart for each position: classification title, classification number, salary range, employee name and position number.

SECTION 12. SIGNATURES

Employee Signature

Date

Supervisor Signature

Date

Appointing Authority Signature

Date