STATE OF OREGON
POSITION DESCRIPTION

Position Revised Date:
05/01/24

This position is:
☐ Classified
☐ Unclassified
☐ Executive Service
☐ Mgmt Svc – Supervisory
☒ Mgmt Svc – Managerial
☐ Mgmt Svc - Confidential

Agency: Department of Revenue

Facility: Salem

☐ New ☒ Revised

SECTION 1. POSITION INFORMATION

a. Classification Title:	Revenue Manager 1	**b.** Classification No:	7744
c. Effective Date:	07/01/1987	**d.** Position No:	5154000
e. Working Title:	Estate Program and Audit Manager	**f.** Agency No:	15000
g. Section Title:	Corporation and Estate Section	**h.** Budget Auth No:	
i. Employee Name:		**j.** Repr. Code:	MMS
k. Work Location (City – County):	Salem - Marion		
l. Supervisor Name:	Joseph Royston		

m. Position: ☒ Permanent ☐ Seasonal ☐ Limited Duration ☐ Academic Year
☒ Full-Time ☐ Part-Time ☐ Intermittent ☐ Job Share

n. FLSA: ☒ Exempt ☐ Non-Exempt

If Exempt: ☐ Executive ☒ Professional ☐ Administrative

o. Eligible for Overtime: ☐ Yes ☒ No

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 Business Division of the Department of Revenue. The mission of the Department of Revenue is together, we collect the revenue that Oregon counts on. Our vision is to create a clear and easy experience for our customers. The work we do in the division supports and enhances the direction of the agency and provides funding for a multitude of state and local programs. 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.

The division has program administration responsibility for corporation income and excise, corporate activity, employer withholding, marijuana, tobacco, cigarette, transit payroll and self-employment, fiduciary, estate transfer, and many other smaller tax, license, and fee programs. These combined programs have an annual revenue of more than $14.5 billion per year (fiscal year 2022). The biennial division budget exceeds $58.2 million. The programs we administer require partnerships with many including businesses of all types and sizes, other state agencies, local governments, tax professionals, and a variety of other organizations.

This position is in the Corporation and Estate section of the Business Division. The section has program administration responsibility for 6 of the 58 agency revenue streams (24.1%) including Corporate. These programs together produce $1.4 billion (fiscal year 2022) per year or almost 10% of that collected by the division. This position manages the Estate, Fiduciary, Lane Transit District, and TriMet Transit District Programs, including but not limited to responsibility for the section's audit, filing enforcement, and other compliance functions. This position is also responsible for the coordination of training for the section along with the other operations related functions. This position directly supervises 10 Tax Auditor 2s (TA2s) and three Tax Auditor 1s (TA1s).

The Corporate and Estate Tax is the largest program this position is responsible for, it is a fast-growing program that is expected to produce more than $1.3 billion alone in the 2023 fiscal year and even more in years following. The program receives over 180,000 returns annually from very large multi-state and multi-national corporations. These large corporations are extremely complicated having tiered structures that complicate tax filing and auditing. They also cover every industry sector with uniqueness in each sector needing to be studied and understood in order to determine the correct amount of tax. Because of this uniqueness and size this is a substantial program to administer. This position is responsible for approving thousands of refunds to be sent to taxpayers, identifying non-filing businesses that are subject to the tax, and auditing returns that have a high level of risk for non-compliance with the law. The revenue from this program is distributed directly to the Oregon General Fund.

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:

Plan and direct the audit, filing enforcement, and other compliance functions for the Corporate Income, Corporate excise, Estate, Fiduciary, Lane Transit district, and TriMet Transit district programs in alignment with the agency's mission, vision, and values. This is accomplished by managing the Corporation Audit Program Unit and collaborating with the various program managers as well as internal and external partners. This position is responsible for developing strategies for compliance related policies and processes and coordinating the audit, filing enforcement, training, and data reporting functions for the section. This coordination includes management of the of the Estate, Fiduciary, and Transit Self-Employment programs and providing guidance related to compliance functions, developing training programs for all audit staff, and resource allocation, including the development of the section's resource allocation plan.

As a member of the section management team, this position participates in setting section policy, approving the direction in selected section programs, and setting strategic direction for the section consistent with the agency mission, vision, values, and goals as well as establishing and managing the section's budget.

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

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

20	R	E	**Estate Program Manager:** Provide planning and direction for the Estate Tax program as the program manager. Responsible for development of section audit goals, policies, and procedures. Also responsible for reporting on achievement and evaluation of goals and objectives for audit program. Is responsible for all intra-agency processes for the Estate Tax Program.

40	R	E	**Employee Supervision:** Directly supervise mid-level professional staff performing audit, filing enforcement, and other compliance related functions as well as training and data reporting activities related to the Corp/Estate Section programs. Review general work performance by observation and random inspection of completed work. Establish clear performance expectations for staff and follow through to ensure expectations are met. Provide coaching, training, or other resources to develop staff and achieve expectations, continued skill development, development of new knowledge, good work habits, and high ethical standards. Work closely with other first-line supervisors to ensure consistent treatment of division personnel.
15	R	E	**Section, Division, and Agency Responsibilities:** Participate as a member of the Business Division leadership and section management teams by participating in decisions deciding tax policy, budget issues, goals and objectives, staffing levels, and space and equipment needs. Participates in department-wide projects on a variety of issues involving multiple programs and divisions. Responsible for security of the department's assets and confidential material in the unit. Supports State of Oregon Affirmative Action Program: is familiar with the components of the department's Affirmative Action Plan, fulfills responsibilities identified in the Affirmative Action Plan. Take a proactive role in achieving Affirmative Action and diversity objectives and assure staff are knowledgeable about diversity. Promote a diverse and discrimination-free workplace.
15	R	E	**Transit Program Manager:** Provide program management of the Lane County and Trimet Self-Employment Transit taxes. This includes strategic planning, policy development, monitoring and evaluating. Responsible for all inter- and intra-agency processes for Transit SE programs. Communicate as needed with transit districts.
5	R	E	Monitoring MTC audit program. Serves as program contact with the MTC for these activities and has authority for decisions affecting these programs and services. Coordinate the section's participation in the Multistate Tax Commission (MTC) Joint-Audit Program: a. Nomination and selection of audit candidates. b. Authorization of MTC to conduct audits as Oregon's agent. c. Issuance of Oregon's Auditor's Report and notices of tax liability. d. Evaluation and reporting of MTC audit activities.
5	NC	E	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.

Occasionally collaborate with hostile and irate taxpayers by telephone or in person. Often, confront and facilitate communication with highly educated practitioners to negotiate and resolve appeal issues. Occasional driving and air travel may be necessary to attend or provide training and hold or attend conferences related to tax policy administration; this may include occasional overnight travel. Must have a valid driver's license and a good driving record or be able to provide alternative transportation.

Extensive use of a keyboard to enter and retrieve data from a personal computer and reading on a computer screen sitting and concentrating for long periods of time. Extensive reading of technical and non-technical materials. Occasionally requires lifting of boxes of tax returns weighing from 30 to 50 pounds (or tax return folders weighing 5 to 10 pounds).

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.

Internal Revenue Code and Regulations, Oregon Revised Statutes & Administrative Rules, DAS and Department of Revenue Policy and Administrative Procedures, Department Disclosure Handbook, Generally Accepted Accounting Principles (GAAP), Personnel rules, and the collective bargaining contract. Audit practices and theory.

b. How are these guidelines used?

Provide broad general guidelines. Policies and procedures generally delegate authority to act. Administrative rules may provide guidelines for action. Procedures are used to insure proper coordination with the rest of the department. Disclosure guidelines help prevent illegal disclosure of confidential information.

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?

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

Corporation Officers & Tax Department Staff, CPAs and other tax preparers, Tax Attorneys, & Business Owners	Phone, mail, e-mail, virtual, in person	Resolve business taxpayers' questions and concerns.	Weekly
Assistants to the Attorney General	Phone, mail, e-mail, virtual, in person	To review or discuss legal questions.	Weekly
Other Division and Department Managers	Phone, mail, e-mail, virtual, in person	Plan use of and ongoing management of resources. Coordination of activities that impact more than one division.	Weekly
Other Oregon agencies	Phone, mail, e-mail, virtual, in person	Coordinate activities; give and get information concerning tax administration issues	Monthly

SECTION 7. POSITION RELATED DECISION MAKING

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

Decides priority of work to be done by the Corp/Estate audit staff and decides application of available resources. Determines future resource needs and relative importance of the needs. Develops and coordinates training, data reporting, audit, filing enforcement, and other compliance activities for the section. Approves training and development plans for employees. Hires or fires staff and manages the unit's budget. Also participates in making Corp/Estate tax policy decisions.

Decisions made affect tax law compliance and tax revenues collected. Improper or incorrect decisions could result in violation of policy and procedures or laws and could expose the department to lawsuits. Decisions also affect resources and workloads of other units, sections, and divisions in the department. These decisions will impact the amount of Other Fund or General Fund revenue produced by the programs managed.

SECTION 8. REVIEW OF WORK

Who reviews the work of the position?

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

Classification Title	Position Number	How	How Often	Purpose of Review
Revenue Manager 3	5196	Discuss projects, legislation, and the performance of the unit	Weekly or as needed	To ensure deadlines are being met and work is being completed appropriately

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

a. How many employees are directly supervised by this position? 13

How many employees are supervised through a subordinate supervisor? 0

b. Which of the following activities does this position do?

- ☒ Plan work
- ☒ Assigns work
- ☒ Approves work
- ☒ Responds to grievances
- ☒ Disciplines and rewards
- ☒ Coordinates schedules
- ☒ Hires and discharges
- ☒ Recommends hiring
- ☒ Gives input for performance evaluations
- ☒ 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:

Resources are committed outside of this position's control, requiring coordination and information exchange with other section and division management staff.

Ensures compliance with statewide policy #107-004-050 regarding Information Asset Classification by serving as an Information Owner who makes decisions regarding information management and communicates those decisions to staff and customers. Duties include establishing the initial information classification, reviewing, and reclassifying the information when appropriate, and determining the proper retention and disposal of the information.

SPECIAL REQUIREMENTS: List any special mandatory recruiting requirements for this position not listed in the minimum qualifications for this class:

MUST COMPLY WITH LAWS AND AGENCY POLICIES ON OREGON'S TAX FILING REQUIREMENTS, AND LAWS PROHIBITING DISCLOSURE OR MISUSE OF CONFIDENTIAL INFORMATION.

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

Operating Area	Biennial Amount ($13,300,000.00)	Fund Type
Personal Services	$12,100,000	General Funds
Personal Services	$500,000	Other Funds
S&S/Capital Outlay	$700,000	General Funds

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

Has shared authority over $11 million in General Fund and Other Fund budget for the unit supervised. Includes personal services, expendable property, and professional services. Commits agency funds while coordinating contracts with consultants, vendors and outside firms engaged in system development work. Amount varies biennium to biennium.

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

/s / ______________________ Employee Signature

______________ Date

/s/ ______________________ Supervisor Signature

______________ Date

/s/ ______________________ Appointing Authority Signature

______________ Date