STATE OF OREGON

AGENCY: Department of Revenue
DIVISION: Personal Tax & Compliance (PTAC)
SECTION: Collections

This position is:
( ) Mgmt Svc-Supervisory
( ) Mgmt Svc-Managerial
( ) Mgmt Svc-Confidential
(X) Classified
( ) Unclassified
( ) Executive Service

POSITION DESCRIPTION

* * PLEASE READ INSTRUCTIONS BEFORE COMPLETING THIS FORM * *

SECTION 1. POSITION INFORMATION (Budget Authorization #000032190)

a. Class Title: Revenue Agent 3
b. Class No.: C5112
c. Effective Date: July 25, 2018
d. Position No.: 6089
e. Working Title: Revenue Agent 3
f. Work Unit: Northern Field Collections
g. Agency No.: 15000
h. Agency Name: Department of Revenue
i. Employee Name: Work Location (City-County): Portland Field Office

k. Position: (X) Permanent ( ) Seasonal ( ) Limited Duration ( ) Academic Year
   (X) Full Time ( ) Part Time ( ) Intermittent ( ) Job Share

l. FLSA: ( ) Exempt (X) Non-Exempt
   If Exempt: ( ) Exec ( ) Prof ( ) Admin

m. Eligible for Overtime: (X) Yes ( ) No

SECTION 2. PROGRAM/POSITION INFORMATION

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

This position is in the Personal Tax and Compliance (PTAC) Division of the Department of Revenue which administers Oregon’s tax programs. The mission of the Oregon Department of Revenue is “We make revenue systems work to fund the public services that preserve and enhance the quality for all citizens.” These tax programs are a major source of revenue for the state’s General Fund.

This position exists within the Collections Section of the PTAC Division. Each unit is comprised of revenue agents who collect on assessed taxes and educate taxpayers on complying with Oregon tax laws.

This section has staffing in Salem and multiple field offices throughout the state.

b. Describe the purpose of this position, and how it functions within this program, by completing this statement:

The purpose of this job/position is to . . .

bring taxpayers into compliance with state laws. Collect tax liabilities for all tax programs administered by the Agency, explain origins of liabilities, the collection appeal processes, resolve account maintenance problems and promote voluntary compliance by providing information and education to the public in a helpful, pleasant, and professional manner.

Works with taxpayers, employers, attorneys, certified public accountants, tax preparers, authorized representatives, corporations, courts, and other entities to clarify and resolve issues and disputes.

The work is performed both in the field and from the office and includes advanced collection actions such as suspending professional licenses, seizing property, and executing till taps.
### SECTION 3. DESCRIPTION OF DUTIES

List major duties. Note percentage of time duties are performed. If this is an existing position, mark "N" for new duties or "R" for revised duties. Essential duties are indicated with an "asterisk."

<table>
<thead>
<tr>
<th>% of Time</th>
<th>N/R</th>
<th>DUTIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>70%</td>
<td>*</td>
<td>Performs advanced collection actions using established policy and procedures. These actions could include till taps, license suspensions, contract suspensions, seizure of assets and any other agency approved action. Ensure security of money collected in the field. Conduct unannounced inspections in response to complaints against companies alleging failure to withhold taxes from employees’ earnings. Conduct field investigations. Locate debtors by visiting their current and former place of residence, current and former place of employment, and current and former place of business. Follow leads from the investigation to identify assets, verify ownership, and gather documents to determine responsibility for debt. Interview neighbors, friends, relatives, and employers in person to locate debtors. Appear in court as a witness for the State. Gather documents as evidence to help prepare cases for hearings, appeals, and court.</td>
</tr>
<tr>
<td>20%</td>
<td></td>
<td>Assists the public in person, by correspondence, and by telephone to answer in-depth questions regarding collection procedures of various tax programs, and options available to taxpayers to resolve their tax liabilities. Provides correct forms or publications as needed. Informs and educates taxpayers to understand and appropriately respond to department notices, procedures and policies. Initiates resolution of errors or disputes for all department tax liabilities that have been assigned to a collection agency. Initiates and conducts searches and investigations to locate taxpayers. Initiates and responds to contact with taxpayers, employers, attorneys, banks, field agents, and other agencies by telephone or correspondence to affect collections concerning tax collection and filing enforcement on multiple tax programs. Negotiates and establishes payment agreements based on the taxpayer’s ability to pay. Obtains, analyzes and confirms information from; taxpayer records, public records, credit reporting agencies, tax returns, and financial statements. Reviews information obtained from financial statements, tax returns, employers, various agencies or other sources. Negotiate partial settlement of tax liabilities using the agency’s established policies and procedures for settlement offers. Researches and determines existence and location of assets, employment, sources of income, and other collection information. Determines the necessary legal steps and enforcement action when needed to collect. Utilizes on-line computer requests to issue docketed warrants, garnishment of assets including bank accounts, contract payments, commissions, rents, and wages. Determines and assesses responsible parties per established policies and procedures. Recommends settlement offers, cancellations and waivers of tax, penalty and interest, relief under doubtful liability and injured spouse in accordance with tax law, administrative rules, and procedures. Investigates and documents each case individually and follow up by entering documentation into a computer system. Reviews account balances and recommends needed corrections. Locates and transfers missing payments. Refers to appropriate unit/section for W-2 adjustments, estimated withholding, and account reconciliation. Monitors cases for collections, payments, adjustments, refunds, offsets, or Bankruptcies. Resolves tax account maintenance issues including refunds, credits, offsets, and adjustments of monies to accounts as required</td>
</tr>
</tbody>
</table>
Works within strict timelines to explain the various options, such as appeal rights, doubtful liability, and the appeal procedures for conference, Magistrate, and tax court. Determines need to transfer accounts for advanced collection actions and to collection agencies.

Other Duties:

5%

Gives and receives technical training regarding tax laws, policies, procedures, various computer systems, department resources, and forms. Provides input to lead worker and unit supervisors in updating training techniques and procedures.

5%

Performs other duties and special projects as assigned by the unit supervisor or lead worker to meet the goals of the filing enforcement or personal income tax program.

100%

SECTION 4. WORKING CONDITIONS
Describe special working conditions, if any, that are a regular part of this job. Include frequency of exposure to these conditions.

Frequent contact with hostile taxpayers who are frustrated or upset by phone or in person and occasionally in remote locations. Occasionally subjected to profanity and infrequently subjected to threat of bodily harm. Required to take appropriate safety measures. Occasional need to inspect construction sites, heavy equipment, and vehicles to assess for feasibility of seizure, by climbing in, on, and over obstacles. Regular operation of motor vehicle; occasionally driving in hazardous weather conditions. Occasional overnight travel; working before or after regular business hours. Continuous exposure to noise from phones, computers, machines and voices—in an open work area. Continual use of personal computer, telephone, and calculators, requires sitting and using keyboards and keypads for extended periods of times using repetitious hand and wrist movement. Occasionally required to lift items, typically up to 15 pounds and occasionally up to 50 pounds, climb stairs, bend, squat, twist, reach, and walk frequently over uneven terrain.

SECTION 5. GUIDELINES
a. List any established guidelines used to do this job, such as state or federal laws or regulations, policies, manuals or desk procedures.
   1. Use of state and federal tax laws, Oregon Revised Statutes, Oregon Administrative Rules, taxpayer bill of rights and bankruptcy codes that relate to the collection process, disclosure handbook
   2. Use of desk procedures and field office, section and division policies and procedures.

b. How are these guidelines used to perform the job?
   1. Use of tax laws and OARs to explain the law to the general public.
   2. Collection policy and procedure manuals are used to clarify the work process in resolving the account
   3. Revenue policies and procedures are used as they apply to the collection process.
   4. The technical nature of this position requires the person to have a working knowledge of the statutes, rules and department policies and procedures.
   5. This person must be able to utilize these resources to explain the need to report taxes, appeal rights, and collection processes to the general public, including attorneys, CPA's, and employers

SECTION 6. WORK CONTACTS
With whom outside of co-workers in this work unit must this position regularly come in contact?

<table>
<thead>
<tr>
<th>Who Contacted</th>
<th>How</th>
<th>Purpose</th>
<th>How Often?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Staff</td>
<td>Phone/person/e-mail</td>
<td>Give/receive instruction.</td>
<td>Daily</td>
</tr>
<tr>
<td>Taxpayers/employers</td>
<td>Phone/person/fax/Letter</td>
<td>Negotiate terms, give/receive</td>
<td>Daily</td>
</tr>
<tr>
<td></td>
<td></td>
<td>information.</td>
<td></td>
</tr>
<tr>
<td>CPAs, banks, attorneys</td>
<td>Phone/person/fax/Letter</td>
<td>Advise, locate assets, give/receive</td>
<td>Daily</td>
</tr>
<tr>
<td></td>
<td></td>
<td>information.</td>
<td></td>
</tr>
</tbody>
</table>

TK (Revised 6/14/16)
SECTION 7. JOB-RELATED DECISION MAKING
Describe the kinds of decisions likely to be made by this position. Indicate effect of these decisions where possible.

This employee must deal with a wide range of variables and make evaluations and determinations of collection procedures on a case-by-case basis, using related and complex collection statutes, administrative rules, agency policies and procedures. Examples include: field visits, doubtful liabilities, appeals, Magistrate Court, collection potential, method of collections, wage assignments, payment agreements and whether to hold or release tax return refunds, advanced collection actions such as suspending professional licenses, seizing property, and executing till taps. Make recommendations to acceptance and denial of settlement offers, liable transferee for Senior Deferral accounts, write offs and cancelations. Determine how to handle extremely frustrated, upset and hostile persons.

Make decisions and recommendations based on laws, policies, and procedures. Improper decision or action can result in an adverse impact on the agency, loss of revenue, litigation, and may jeopardize collection of accounts.

SECTION 8. REVIEW OF WORK
Who reviews the work of this position? (List classification title and position number.) How? How often? Purpose of the review?

Work related to specific collection actions is reviewed by lead workers and/or the Principal Executive Manager C, position number 5443 per established approval processes to ensure adequate internal controls are met. Case reviews are conducted by the assigned lead worker based on an established review schedule or at the Principal Executive Manager C’s request to ensure that the work performed complies with established policies and procedures. The Principal Executive Manager C reviews monthly reports for timeliness, site, and production information. The Principal Executive Manager C reviews work performed on specific accounts in the course of responding to taxpayer complaints.

SECTION 9. SUPERVISORY DUTIES TO BE COMPLETED ONLY FOR POSITIONS IN MANAGEMENT SERVICE

a. How many employees are directly supervised by this position? 0 Through Subordinate Supervisors?

b. Which of the following supervisory/management activities does this job perform?

( ) Plans Work ( ) Responds to Grievances ( ) Hires/Fires (or Effectively Recommends)
( ) Assigns Work ( ) Disciplines/Rewards ( ) Prepares and Signs Performance Appraisals
( ) Approves Work

SECTION 10. ADDITIONAL JOB-RELATED INFORMATION

Any other comments that would add to an understanding of this position:

A Revenue Agent 3 works independently and must have a demonstrated ability in collection techniques and practices, including field collections.

DESIRABLE:
Good communication skills for extensive public contact; ability to deal with difficult and hostile people. Skills in interviewing and questioning clients to obtain correct information—frequently in volatile situations. Ability to read and interpret technical and professional reports and records. Demonstrated ability exercising excellent judgement and decision making skills. Ability to work independently without constant supervision.
SPECIAL REQUIREMENTS: List any special mandatory recruiting requirements for this position:

VALID DRIVER'S LICENSE AND GOOD DRIVING RECORD.

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 in what area, how much (biennially) and type of funds:

SECTION 11. ORGANIZATIONAL CHART

Attach a current organizational chart. See instructions for detail to be included on the chart.