STATE OF OREGON  
POSITION DESCRIPTION

Position Revised Date:  

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

Agency: Revenue
Facility:
☐ New  ☒ Revised

SECTION 1. POSITION INFORMATION

a. Classification Title: Tax Auditor 2 
b. Classification No: C5632
c. Effective Date:  
d. Position No:  
e. Working Title: Senior Tax Auditor 
f. Agency No: 15000
g. Section Title: Compliance 
h. Budget Auth No:  
i. Employee Name:  
j. Repr. Code: OAS
k. Work Location (City – County): 
l. Supervisor Name:
m. Position: ☑ Permanent  
☐ Seasonal  
☐ Part-Time  
☐ Limited Duration  
☐ Intermittent  
☐ Academic Year  
☐ 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 PTAC Division of the Department of Revenue that administers Oregon's individual tax program. This tax program is a major source of revenue for the state's general fund. The mission of the Personal Tax & Compliance Division is to help individuals and businesses comply with tax laws. This job is in the Compliance Section of the PTAC Division. The section is responsible for auditing income tax returns statewide and collecting taxes owed by individuals and businesses. The section has staffing in Salem and field locations throughout the state.

Compliance Section activities include auditing individual income tax returns and conducting in-depth examinations of businesses. Other activities include locating individuals and businesses that are not filing tax returns and bringing them into compliance, collection of taxes from individuals and businesses, providing public assistance in cities where district offices are located, and coordinating on-going compliance projects. The section contacts thousands of taxpayers each year, bringing in millions of dollars to the state's general fund.

Revised 6/9/2017
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 Domestic Corporations, S Corporations, partnerships and large sole proprietorships involving 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.

<table>
<thead>
<tr>
<th>% of Time</th>
<th>N/R/NC</th>
<th>E/NE</th>
<th>DUTIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>95</td>
<td>NC</td>
<td>E</td>
<td>Examines returns which have been determined to have met the section’s operational plan. Conducts in person or correspondence audits to determine the appropriate adjustment of tax including business income and expenses reported on income tax returns by examination of the financial books and records, 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 individual business, partnership, fiduciary, estate, and S or C Corporation returns. Audits could be complicated by the pass-through nature of these businesses and involve review and adjustment of multiple entities and individuals.</td>
</tr>
</tbody>
</table>

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

• Reviews returns for identification of issues of such significance to warrant selection of case for an audit by self or by others.
• 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.
• Examines and tests records such as corporation accounting systems, entry journals, accountant work sheets, and financial documents used in the preparation of a tax return. Review of accounting records may include examination of various computer accounting software systems.
• 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 in to 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 in to 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.
- 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.

<table>
<thead>
<tr>
<th>5</th>
<th>NC</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>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</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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 or face-to-face with taxpayers who have received billings initiated by the auditor, 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 records 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 work at that location (taxpayer’s home, place of business or other 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?

<table>
<thead>
<tr>
<th>Who Contacted</th>
<th>How</th>
<th>Purpose</th>
<th>How Often?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxpayers</td>
<td>In person/phone/email/mail</td>
<td>Examine financial records, obtain relevant information and discuss accounting procedures, tax laws.</td>
<td>Daily</td>
</tr>
<tr>
<td>CPAs</td>
<td>In person/phone/email/mail</td>
<td>Examine financial records, obtain relevant information and discuss accounting procedures, tax laws.</td>
<td>Daily</td>
</tr>
<tr>
<td>Attorneys/AAGs</td>
<td>In person/phone/email/mail</td>
<td>Examine financial records, obtain relevant information and discuss accounting procedures, tax laws.</td>
<td>Daily</td>
</tr>
<tr>
<td>Tax Consultants</td>
<td>In person/phone/email/mail</td>
<td>Examine financial records, obtain relevant information and discuss accounting procedures, tax laws.</td>
<td>Daily</td>
</tr>
</tbody>
</table>

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?

<table>
<thead>
<tr>
<th>Classification Title</th>
<th>Position Number</th>
<th>How</th>
<th>How Often</th>
<th>Purpose of Review</th>
</tr>
</thead>
<tbody>
<tr>
<td>PEMC/PEMD</td>
<td>XXXX</td>
<td>Uses risk based review guidelines to determine cases approved automatically or assigned to a reviewer.</td>
<td>Daily, weekly, monthly, quarterly, annually.</td>
<td>Conformance to audit manual, policies, procedures and law.</td>
</tr>
<tr>
<td>Audit Reviewer</td>
<td>Various</td>
<td>Applies established review guidelines to approve or deny completed work.</td>
<td>As cases are assigned</td>
<td>Conformance to audit manual, policies, procedures and law.</td>
</tr>
<tr>
<td>OPA3</td>
<td>Various</td>
<td>Applies established audit policy and procedures.</td>
<td>As needed</td>
<td>Conformance to audit policies and procedures. Gathering data for reporting and key performance measures.</td>
</tr>
</tbody>
</table>
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?
   - 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:

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.

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

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

<table>
<thead>
<tr>
<th>Operating Area</th>
<th>Biennial Amount ($00000.00)</th>
<th>Fund Type</th>
</tr>
</thead>
</table>

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 _______________