



STATE OF OREGON
POSITION DESCRIPTION

Position Revised Date: _____

Agency: Department of Revenue

Facility:

New Revised

This position is:

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

SECTION 1. POSITION INFORMATION

a. Classification Title:	Program Analyst 1	b. Classification No:	C0860
c. Working Title:	July 1, 2009	d. PPDB No/WD ID:	6514
e. Section Title:	OSBP	f. Agency No:	15000
g. Employee Name:		h. Budget Auth No:	001002240
i. Supervisor Name:	Aaron Bishop	j. Repr. Code:	OAS
k. Work Location (City – County):	Salem - Marion		

I. Position:	<input checked="" type="checkbox"/> Permanent <input checked="" type="checkbox"/> Full-Time	<input type="checkbox"/> Seasonal <input type="checkbox"/> Part-Time	<input type="checkbox"/> Limited Duration <input type="checkbox"/> Intermittent	<input type="checkbox"/> Academic Year <input type="checkbox"/> Job Share	
m. FLSA:	<input type="checkbox"/> Exempt <input checked="" type="checkbox"/> Non-Exempt	If Exempt:	<input type="checkbox"/> Executive/Supervisory <input type="checkbox"/> Administrative <input type="checkbox"/> Professional <input type="checkbox"/> Computer	n. Eligible for Overtime:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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.

The Department of Revenue administers more than 60 tax programs, including Oregon's personal income, corporate excise, recreational marijuana, and cigarette and other tobacco tax programs. The Department of Revenue's mission is, "together, we collect the revenue that Oregon counts on." The agency's vision is to create a clear and easy experience for our customers."

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.

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.

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.

Oregon's Diversity, Equity, and Inclusion Action Plan supports creating an inclusive and belonging workplace culture and environment through the following racial equity vision, values and goals:

This position is in the Oregon Special Business Programs (OSBP) section of the Business Division. This position performs audit, filing enforcement, and other compliance related activities for 14 of the 58 agency revenue streams (24.1%) including Corporate Activity, State and Local Transient Lodging, Emergency Communications (E-911), Coordinated Crisis Services Tax (988), Amusement Device, Heavy Equipment Rental, Bicycle Excise, Vehicle Use and Privilege tax programs, Petroleum Load, Hazardous Substance, High Hazard Oil Train, Criminal Fines and Assessments fee programs, and audit programs for the Cigarette, Tobacco, and Marijuana taxes. These programs together produce \$1.4 billion (fiscal year 2022) per year or almost 10% of that collected by the division.

The OSBP section works toward improved compliance with the laws, rules, and policies related to the taxes and fees administered by the section. It is the mission of the program to provide taxpayers with the necessary means and incentives to file and pay their correct share of the taxes and fees for the programs administered. It also works toward improved compliance with the 13 special programs through customer assistance, supporting voluntary compliance, and through enforcement activities. The revenue from these programs fund emergency response activities, environmental protection, road maintenance, and other critical government services that Oregon counts on. Auditors in this section will be trained to audit more than one program based on business need and considering personal preference when possible.

The Corporate Activity 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 has over 35,000 registered businesses. The tax program is also unique in that it does not follow federal income tax laws and impacts all types of businesses equally (corporations, partnerships, LLCs, sole proprietorships, etc.). Very large multi-state and multi-national corporation with commercial activity in excess of \$100 million per year pay over 50% of the tax. 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 ensuring that forms and systems are ready each year so that taxpayers can voluntarily comply with the program, adopting administrative rules to further clarify statutes, communication with taxpayers and tax professionals, processing over 20,000 tax returns, 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 Department of Education to use for schools across the state of Oregon and is the sole funding for the Student Success Fund. Bringing this revenue in supports school age children, teachers, and school programs throughout Oregon.

The Transient Lodging Tax program includes both the state tax and local taxes that we administer for 23 cities and counties with more being added regularly. The programs together produce over \$41 million annually. Every lodging provider (number of taxpayers) in Oregon must file and pay this trust fund tax quarterly. A trust fund tax is one that is collected from others and held in trust until paid over to the taxing authority. Because this tax is ultimately paid by the consumer it is of the utmost importance that this program has high levels of compliance. Responsibilities for this program include those stated above as well as partnering with localities across the state to administer their programs. This position is also responsible to maintain up to date intergovernmental agreements for this administration. The revenue from this program goes directly to

supporting statewide and local tourism which is an important industry in Oregon. Tourism is a \$10.9 billion industry in Oregon and supports over 100,000 jobs for Oregonians.

The Emergency Communications Tax or E911 program is a tax imposed on every phone line in Oregon that has access to 911 call centers. This is another trust fund tax as it is paid through phone bills to consumers, however the tax is paid to the state by the phone line provider. This program has over 400 taxpayers but impacts nearly every Oregonian. Responsibilities for this program include those stated above as well as ensuring that the tax is distributed correctly to the Office of Emergency Management. This program produces over \$78 million annually to support emergency call centers throughout Oregon. These call centers provide emergency services to all Oregonians, so this program has broad reaching impacts across the state.

The Vehicle Privilege and Use Tax programs and the Bicycle Excise Tax program are transportation funding sources. These programs together bring in over \$43 million annually. The privilege and excise programs are trust fund taxes collected by automobile dealerships and retailers who sell bicycles for use in

Oregon. The use tax program is self-reported by individuals and certain companies who purchase fleet vehicles that are subject to the vehicle tax. The responsibilities for these programs are the same as those stated above as well as ensuring the taxes are distributed accurately to the Department of Environmental Quality, Oregon Department of Transportation, the State Highway Fund, and Connect Oregon. The vehicle programs also require partnership with the Department of Motor Vehicles as they need to know that tax has been paid before issuing a vehicle registration. Transportation funding provides access to roads for all Oregonians whether they drive or ride, thus these programs are a substantial part of the revenue that Oregon counts on.

The Heavy Equipment Rental Tax (HERT) program provides funding for all counties and local taxing districts in the state and is meant to replace lost property tax revenue. This is another trust fund tax as it is collected by heavy equipment rental providers from renters of heavy equipment used in Oregon. This is a statewide tax with a broad reach and ensures that localities in Oregon have the funding they need to provide services to all Oregonians. Over \$7.2 million annually is collected and distributed through this program.

The Petroleum Load Fee program assesses a fee on certain petroleum-based transactions. Taxpayers are required to register with us and pay fees on a quarterly basis. The over \$3 million in annual revenue from this program supports the Oregon State Fire Marshal.

The Hazardous Substance Possession Fee program paid by people who possess hazardous substances within the state. This program requires partnership with the State Fire Marshal to collect the fee which funds over \$3 million per year to three programs. The three programs are: Oregon Community Right to Know and Protection Act, Toxic Use Reduction Program, and Orphan Site Clean UP Program. These programs ensure safe storage and use of hazardous programs, encourage pollution prevention, and protect public health which benefit all Oregonians.

The Amusement Device Tax program is paid by retailers who operate video lottery game terminals. This position partners with the Oregon Lottery to assess and collect this tax on retailers. This tax provides in excess of \$3 million per year to the state General Fund, all counties in the state, and Oregon Youth Conservation, all benefiting Oregonians across the state.

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.

Racial Equity 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.

Racial Equity 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.

Racial Equity 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:

Provide cross-program support by conducting quality assurance activities across multiple tax programs to ensure compliance with established goals, procedures, and policies. Apply independent judgment in daily decision-making, resolving issues and prioritizing tasks without direct supervision. Coordinate specialized programs by acting as a liaison between internal teams and the other government agencies.

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

40%	N	E	<p>Quality Assurance</p> <p>Audit Review:</p> <ul style="list-style-type: none"> Evaluate audits for compliance with the audit manual and procedural requirements. Evaluate the customer experience and documents provided. Confirm adherence to workpaper standards and timeline expectations. Review audit sheets for compliance with LW expectations. Ensure review checklists are fully completed and attached. <p>GenTax comments for compliance with procedures</p> <ul style="list-style-type: none"> Review GenTax comments for clarity and procedural accuracy. Ensure required elements are documented. Verify use of correct acronyms and understandable language. <p>Refund Review:</p> <ul style="list-style-type: none"> Assess refund reviews for procedural compliance. Confirm payments are applied to correct periods/accounts. Verify offsets are properly handled. <p>Call Center Monitoring</p> <ul style="list-style-type: none"> Confirm use of proper follow-up codes. <p>Return Processing</p> <ul style="list-style-type: none"> Ensure return processing procedures are followed. Evaluate completeness and appropriateness of comments. Assess queue management <p>Waiver & Appeals Oversight</p> <ul style="list-style-type: none"> Ensure waivers follow the required procedures and are properly documented. Are appeals being handled timely.
15%	N	E	<p>Compliance</p> <ul style="list-style-type: none"> Respond to inquiries from employers and tax practitioners via telephone, written correspondence, and in-person consultations regarding OSBP program policies, procedures, and resources. Represent the OSBP at stakeholder meetings, conferences, and outreach events to deliver presentations, share program updates, and foster collaborative relationships. Develop and distribute informational materials that promote understanding and compliance with OSBP initiatives. Build and maintain strong working relationships with external partners to support program goals and enhance service delivery. Document stakeholder interactions and feedback to inform program improvements and reporting.
5%	N	E	<p>Digital Content Oversight</p> <ul style="list-style-type: none"> Coordinate reviews and updates of internet and intranet content. Check and update links, statues, FAQs, and instructional videos on a quarterly basis. Ensure ADA requirements are being met for all published information.
10%	N	E	<p>Data Analysis & Reporting</p> <ul style="list-style-type: none"> Analyze trends and performance metrics. Provide reports with analysis on the section's progress on a monthly and/or quarterly basis.
5%	N	E	Interagency Agreement

			<ul style="list-style-type: none"> Establish and maintain a schedule to ensure all Interagency and Intergovernmental Agreements (IAAs and IGAs) are reviewed, updated, and signed in a timely manner. Monitor expiration dates and renewal timelines to prevent lapses in agreement coverage. Update agreement language as needed to reflect changes in statutes, departmental procedures, or service offerings. Coordinate with legal and administrative teams to finalize and distribute revised agreements.
15%	N	E	<p>Locality Coordination</p> <ul style="list-style-type: none"> Collaborate with local governments that opt into department-administered lodging tax program. Guide localities through the process of updating their ordinances to align with state lodging tax statutes. Ensure localities fully understand the IAA or IGA, including the scope of services provided by the department. Prepare and distribute quarterly lodging tax reports to each participating locality. Maintain clear and consistent communication with local officials regarding program updates, ordinance changes, and reporting timelines.
5%	N	E	<p>Hazardous Substances Coordinator</p> <ul style="list-style-type: none"> Interagency Liaison – Act as the central point of contact between DOR and the State Fire Marshal (SFM). Communicate updates, procedural changes, and issues in a timely and accurate manner. Foster strong working relationships to support program efficiency and compliance. Return Processing Coordination – Coordinate the hazardous substances return processing season across key teams, including IT, SFM, and ADP. Ensure timelines, system readiness, and procedural requirements are clearly communicated and met. Troubleshoot and resolve issues that arise during the return processing cycle.
5%	NC	NE	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.

Normal office conditions and hours. May travel throughout the state, requiring operation of a motor vehicle sometimes during periods of hazardous weather conditions; occasional travel overnight to attend meetings or provide training.

Regularly works on a PC, requiring long periods of sitting and continuous use of neck and wrists.

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.

Oregon Revised Statutes (ORS) and Oregon Administrative Rules (OAR), Department Policies and Procedures, Division and Section procedures, position desk procedures, and Federal and Department Disclosure guidelines, and court decisions. Federal and State tax laws. Department of Revenue Policies and Procedures. Generally Accepted Accounting Principles. Auditing practices and theory.

b. How are these guidelines used?

These guidelines generally provide a broad reference base for assistance in creating solutions to specific problems and provide guidance in the development of tax policy. They also provide legal basis and authorization for job duties.

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?
<i>Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".</i>			
Corporation Officers & Tax Department Staff, CPAs and other tax preparers, Tax Attorneys, & Business Owners	Phone, mail, e-mail, in person	To obtain information in research of policy statements and to answer questions.	Daily
Assistants to the Attorney General	Phone, mail, e-mail, in person	To review or discuss legal questions.	Weekly
Other Section, Division, or Department Staff	Phone, mail, e-mail, in person	To obtain or give information on tax policy, laws, or rules.	Daily
Other Oregon agencies	Phone, mail, e-mail, in person	To review tax policy, communicate ambiguous tax policy, and resolve conflicting interpretations.	Bi-monthly

SECTION 7. POSITION RELATED DECISION MAKING

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

On daily priorities of work, determine methods used to research issues, obtain missing information, and respond to questions from the public. Indicate effect of the decision where possible. Improper or incorrect decisions may result in disclosure of confidential data, delays in collections, extra liabilities for taxpayer, poor customer service, poor public relations, and loss of revenue. Make decisions and recommendations based on laws, policies and procedures.

SECTION 8. REVIEW OF WORK

Who reviews the work of the position?

Classification Title	Position Number	How	How Often	Purpose of Review
<i>Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".</i>				
Revenue Manager 2	8052	Reviews selected work	As needed	To ensure work is accomplished both

				efficiently and effectively.

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:

This position may be exposed to Federal Tax Information (FTI) while carrying out official job duties. To follow IRS Publication 1075 requirements, this position will be required to complete a federal fingerprint-based background check every five years.

This position must be in compliance with all tax programs administered by the department to which the employee is subject and must make or have made satisfactory arrangements to pay any debt owed by the employee that is collected by the department.

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

Operating Area	Biennial Amount (\$00000.00)	Fund Type
<i>Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".</i>		

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