STATE OF OREGON
POSITION DESCRIPTION

Position Revised Date:
9/1/2023

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

Agency: Department of Revenue

Facility: Bend- District Field Office

☐ New ☒ Revised

SECTION 1. POSITION INFORMATION

a. Classification Title:	Public Service Rep 4	**b.** Classification No:	0342
c. Effective Date:	4/8/24	**d.** Position No:	5755000
e. Working Title:	PSR4	**f.** Agency No:	15000
g. Section Title:	Compliance	**h.** Budget Auth No:	1440511
i. Employee Name:	XXXXXXXXXXXX	**j.** Repr. Code:	OAS

k. Work Location (City – County): Bend - Deschutes

l. Supervisor Name: John Mathews

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 Compliance section of the Personal Tax and Compliance (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.

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

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:

Assists in the ongoing direction of Personal Income Tax by assisting and negotiating with taxpayers and their representatives through tax law questions, return processing, and post-processing return audits. Performs administrative research, analysis, and/or evaluation in Personal Income Tax. The work performed requires a comprehensive knowledge of the personal income tax program and general knowledge of the Agency's 30+ tax programs. Provides assistance & education to taxpayers and their representatives through the explanation of forms and the answering of general questions in person, by phone, and through written correspondence. Other activities include providing public assistance in cities where district offices are located and coordinating and participating in on-going compliance projects and duties.

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%		E	**Customer Assistance and Office Support** Independently assists the public over the phone, through correspondence, email and in person with 30+ tax programs administered by the Department. This includes information on inquiries regarding how and when to file, how to fill out all forms including amended returns, etc. Acts as office support person. Sorts, processes, and distributes incoming/outgoing mail. Maintains form and stationery supplies inventory for the office and orders as needed. Orders section supplies and forms, maintains records and statistical information. Follows opening and closing procedures including securing payments, badges, other sensitive items, and lobby doors at end of day. Provides assistance to customers and staff by accessing various computer programs. Assists office staff with special projects. Research information and responds to inquiries from taxpayers, licensed tax preparers, attorneys, accountants, and other professionals. Explains department billings, deficiencies, and assessments in a clear and understandable manner and educates the taxpayers on the options available to resolve their tax liabilities. Interprets rules and regulations and provides information, advice, and direction to agency staff, the public or other State, local, or Federal agencies to assist them in carrying out assigned activities, achieve compliance, resolve problems, or determine an appropriate course of action. Independently answers questions and advises public on rules, laws, policies, and procedures for department administered tax programs in order to secure compliance or resolve problems including changes made in processing, billings, or tax laws. Prepares comments and documents account records in an accurate manner. Independently provides on-line support to taxpayers and authorized representatives via our website and the Revenue Online application. Analyzes and troubleshoots log-in issues, password resets, and website navigation issues. Independently answers questions relating to withholding, including ordering of forms, updating addresses, phone numbers and other personal data on our systems. Explains revenue/employment combined form for reporting; property tax programs; form and publication orders; gift and inheritance tax; sales tax; corporation tax; and other technical questions. Research tax records and interprets data relating to the individual taxpayers’ unique circumstances. Arranges error corrections if necessary or explains further action to be taken by the taxpayer. Makes mathematical calculations to assist taxpayers and to explain actions taken on their accounts. Receives and processes payments on billings, estimated taxes, income

			taxes, withholding taxes, as well as other payments due the department. Sets up temporary payment plans according to procedures. Recommends the appropriate Department publications to taxpayers. Participates in activities which help educate and assist taxpayers in the district.
50%		E	**Post-Processing Audits - RAR's/CP2000** Using information received from the Internal Revenue Service (IRS) about adjustments they have made to federal income tax returns of Oregon taxpayers. Adjustments are then made to those Oregon tax returns. Duties performed to accomplish this task are as follows: Edit information to ensure adjustment is applicable to Oregon and correct return information, if necessary, determines income taxable by Oregon. Verify adjustment figures, adjust as necessary and setup billing in GenTax. For part-year and nonresident returns, evaluate income sources, contact taxpayer, and other facts related to the specific case to determine Oregon percentage to calculate income, deductions modifications, credits, and tax. Manually calculate new revised OR earned income, child, and dependent care, and working family credits based upon adjusted FAGI. Send pattern or add free form text as necessary to taxpayers to resolve discrepancies or taxpayer questions out of GenTax. Prepare and issue refunds, adjust accounts and resolve all account discrepancies. Answer telephone calls and letters from taxpayers, attorneys and tax preparers questioning adjustments. Response includes an explanation of applicable tax law, of the statute of limitations, and appeal requirements. If response is to a taxpayer's written objection, writes letter of determination and issues Revised Auditor's Report, Notice of Assessment, Notice of Abatement, or other appropriate notice. Responds to Written Objections received from taxpayers based on adjustments from RARs, CP2000s, and simple issue adjustments. Reviews additional information provided by the taxpayer, uses judgement and interpretation regarding correct law citations, and issues a determination based on individual facts and circumstances. **Issue Audit Adjustments** Conduct examinations of tax returns post-processing by correspondence to determine the degree of accuracy of tax reported on individual income tax returns based on GenTax Discoveries. Examines documents and financial records, receipts and certificates from other state agencies and matches them to the source documents. Uses judgement to determine and evaluate correct federal, state and local laws to be applied to each case and set of facts. Interprets and applies laws, rules, policies, and procedures to each specific situation. Based on review of the facts and circumstances, determines correct interpretation of federal, state, and local laws to be applied in each case. Examining and analyzing various documents including receipts, bank statements, and daycare records. Cases often involve incomplete records, related party transactions, and transactions that are not easily verifiable. Interviewing taxpayers and other involved parties. Using other agency information made available to the Department (DMV, Vital Stats, DOE, etc.) May make multiple adjustments to the returns, including Child and Dependent Care credit, exemption credits, earned income credit, and filing

			status, credits based on their findings. Use GenTax to store documents received from taxpayer that support any adjustments made and to communicate to their reviewer. Convey reasoning for Notice of Deficiency to taxpayer as necessary to negotiate resolution to discrepancies or taxpayer questions out of GenTax. Responds to Written Objection appeals received from taxpayers based on adjustments. Problems are resolved and compliance gained through negotiation with the taxpayer and their representatives. Clear communication and two-way dialogue are necessary for audit and appeal determinations.
25%		E	**Tax Compliance Verifications** Processes personal income tax compliance verifications and certifies results to taxpayers by fax and mail, following Oregon statutes, rules, policies, and procedures. Performs tax compliance verifications by reviewing the taxpayer's personal income tax account for the history of tax filings, balances owed, and identifying if an agency approved payment plan exists. Forwards the verification to the Business Division contact for a business compliance verification. Compiles and certifies the personal and business compliance verifications, and delivers the certification to the taxpayer, internal customer (Procurement), or authorized governmental agencies. Educates noncompliant taxpayers (in person, by email, and by telephone) on filing personal income tax returns. Assists with collection issues by forwarding it to Revenue Agents and sends business compliance questions to the Business Division contact. Communicates tax compliance policy to other governmental agency contacts, so the agency can provide accurate instructions to taxpayer's completing tax compliance certification forms to apply for licenses, contract work, and employment through the respective agency. Document each compliance verification in the compliance tracking system for agency statistical and recordkeeping purposes.
5%		E	**Other Duties as Assigned** Participate in annual training for federal and state tax law changes and revisions to Oregon Revised Statutes. Implement these changes accordingly.

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.

Occasional contact with hostile taxpayers who are frustrated or upset by telephone or in person, including occasionally being subject to profanity and threats of bodily harm. 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 with repetitious hand and wrist movement. May require sitting for up to 7 to 9 hours a day or 35 hours a week.

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.

1. Department Policy and Administrative Procedures
2. Federal Tax Laws (IRC) and State Tax Laws (ORS)
3. Desk Procedures
4. Pub 17 1/2 and Pub 17
5. Oregon State Tax Return Booklets

b. How are these guidelines used?

1. Department Policy and Administrative Procedures are guidelines used in all phases of work performed.
2. Pub 17 1/2, Pub 17, Oregon State Tax Return Booklets, Federal Tax Laws (IRC) and State Tax Laws (ORS) are followed when working on tax returns and estimated tax accounts.
3. Desk Procedures are used to complete assigned tasks, and related correspondence.

SECTION 6. WORK CONTACTS

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

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

Who Contacted	How	Purpose	How Often?
Taxpayers, CPA's	Letter, phone, person	Give/receive information	Daily
Taxpayer Services	Email, phone, person	Give/receive information	Weekly
AS1's, AS2's, PSR4's	Person, email	Give/receive information	Daily

SECTION 7. POSITION RELATED DECISION MAKING

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

Employee uses independent judgment that affects the general public in regard to refund or liability. Decisions could have an adverse effect on the Department of Revenue and possible revenue loss to the State General Fund. Employee makes daily decisions on accepting taxpayer information or corresponding for additional information. Employee may ask for clarification on deductions, credits or subtractions. Notices must include correct IRC and/or ORS code cites to notify taxpayer of decision. Employee decides whether to refer return/account for further research or consultation with Audit or Policy and Systems.

Indicate effect of the decision where possible.

The decisions affect the equity of the tax system. Adjustments could result in loss of revenue to the department or taxpayer. Incorrect or poor decisions may end up in a conference or tax court.

SECTION 8. REVIEW OF WORK

Who reviews the work of the position?

Classification Title	Position Number	How	How Often	Purpose of Review
Note: *If additional rows of the below table are needed, place curser at end of a row (outside table) and hit "Enter".*				
Revenue Supervisor 2	5146	In person, virtual meetings and over the phone conversations	After training, periodic reviews	To ensure policies are being followed

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? ______

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:

Excellent customer service skills including in-person, over the phone and through email.
Experience using a computer to enter/retrieve/document information on customer accounts while on the phone
Experience explaining complex laws, rules, regulations and/or policies.
Demonstrated ability exercising excellent judgement and decision making skills.
Ability to work independently without constant supervision.
Ability to retain large amounts of information of different workloads and be able to switch work load on demand

Must use and be knowledgeable in:

GenTax
Microsoft Word Products
Calculator
Photocopier/Printer
Telephone
Desk Top Computer
Numerous agency and other agency computer applications

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 ($00000.00)	Fund Type

Note: *If additional rows of the below table are needed, place curser 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		