



STATE OF OREGON
POSITION DESCRIPTION

Position Revised Date:
1/03/2024

Agency: Department of Revenue

Facility:

[X] New [] Revised

This position is:

- [X] Classified
[] Unclassified
[] Executive Service
[] Mgmt Svc – Supervisory
[] Mgmt Svc – Managerial
[] Mgmt Svc - Confidential

SECTION 1. POSITION INFORMATION

a. Classification Title: Administrative Specialist 2
b. Classification No: 0108
c. Effective Date:
d. Position No:
e. Working Title: Tax technician II
f. Agency No: 15000
g. Section Title: Compliance
h. Budget Auth No: 1434671
i. Employee Name:
j. Repr. Code: OAS
k. Work Location (City – County): Salem – Marion
l. Supervisor Name: Bob McGinnis
m. Position: [X] Permanent [] Seasonal [] Limited Duration [] Academic Year
[X] Full-Time [] Part-Time [] Intermittent [] Job Share
n. FLSA: [] Exempt [X] Non-Exempt
If Exempt: [] Executive [] Professional [] Administrative
o. Eligible for Overtime: [X] 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.

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

This position is in the Agriculture Overtime/Pass-through Entity Unit, Compliance Section, Personal Tax and Compliance Division (PTAC). PTAC administers the personal income tax program for the state of Oregon. Annually, the program receives 2 million tax returns and generates over \$13 billion in tax revenue. The unit is a mix of application and return processing, appeals work and auditing, with a direct goal of achieving the highest possible degree of voluntary tax compliance.

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:

...process those applications and tax returns flagged by the automated system as needing manual review or correction. This includes manually processing amended returns to compute and issue correct refunds or billings, answering taxpayer's inquiries on adjustments, and requesting additional income tax return information from taxpayer to verify and correct their filing status, subtractions, credits, and estimated tax and withholding information.

The unit corrects the errors identified on the returns by the GenTax computer program. There are applications and tax returns that suspend to this unit each tax season. Adjustments identified by the computer are compared by staff in the unit to the actual returns. Explanations to adjustments and requests for information are then sent to taxpayers using computer generated form letters. Rapid and accurate processing of these returns is part of the department's goal to achieve a high degree

of voluntary compliance with tax laws. The unit is responsible for verifying and adjusting estimated tax accounts along with amended returns, and Oregon Composite returns. The unit is also responsible for performing post processing adjustments to already processed returns using the audit springboard in GenTax.

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
65%		E	<p>Suspended original applications and returns</p> <ul style="list-style-type: none"> • Use a specialized online computer system to verify or adjust suspended applications and tax returns. Uses an in-depth knowledge of tax laws, ability to research, and independent judgment in order to recognize and resolve tax issues. • Tax law knowledge includes calculation of federal adjusted gross income; qualification and calculation of federal adjustments and credits; qualification and calculation of estimated tax payments, allowable Oregon additions, subtractions, and credits; calculation of allowable itemized deductions; Oregon Revised Statutes and administrative rules; department policies and procedures; applicable federal tax laws and current Oregon court decisions. This process includes correcting the computation and verifying all aspects of the return and communicating with internal partners, taxpayers, tax practitioners, attorneys, by phone or mail to request missing information and documentation to resolve issues and complete the processing of returns. • Upon receipt of taxpayer’s response, use independent judgment to determine validity of information and/or documentation - either to allow or to adjust accordingly. • Research issues rejected from regular processing such as: Social Security Numbers (SSN) and Individual Taxpayer Identification Numbers (ITIN), filing status and exemptions, including more complicated issues such as residency and working family credit. Resolving the issues may require utilizing a variety of internal and external applications and making multiple contacts with taxpayers and agency staff. An in-depth knowledge of GenTax is necessary. Research or apportion, estimated tax, pass-through entity (PTE) and real estate payments as needed. • Be a liaison to other areas such as MEDC, Collections, Processing Center, and Tax Services Unit (TSU) as needed. • Responds to taxpayer requests related to account problems or processing adjustments by phone, email, Revenue Online, mail, etc. Evaluates account problem(s), identifying the problem/error, possibly requesting additional information and resolving the problem/error. • Responds to first level of elevated phone calls to try and resolve issues of taxpayers prior to call being sent to a manager. • Update management team and Systems unit on issues or problems with the processing system and update internal partners individually or in meetings. • Advise management of changes needed in edits, explanation codes and other unit policies. Assist in updating these documents/items and development of new ones as necessary.

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

			<ul style="list-style-type: none"> Assists manager in developing goals for the Support unit, including making recommendations and implementing management decisions. Establish and maintain procedures used in the Support unit for all tax programs administered by this section, including but not limited to, suspended return/payment processing, payment transfers, abating penalties etc. Handle difficult and non-routine issues from Support unit staff (AS1's and OS2), determine if additional direction is needed from OPA3 (systems, policy) or Tax Auditor 2 in this unit. Provides support to auditors in management of workload and by performing more difficult account resolution transactions in GenTax, or other department systems/processes to maintain workflow. Verification is done by using: GenTax IRS website Publications 17 and OR-17
10%		E	<p>Appeals Review and respond to taxpayers' written objections received as a result of an adjustment made to their return during processing. Determine appropriate action. Issue a written decision to taxpayers, with a complete explanation, including appropriate code cites and appeal rights. Review and respond to application disputes regarding the Agricultural Overtime program.</p>
10%		E	<p>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.</p> <ul style="list-style-type: none"> Uses judgement to determine and interpret correct federal, state and local laws to be applied to each case and set of facts. Based on review of the facts, 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. Requires judgment and interpretation based on the facts and circumstances of each case. 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 applications, and returns, for the Agriculture Overtime and PTE tax programs 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 resolve discrepancies or taxpayer questions out of GenTax.

10%		E	Public Assistance <ul style="list-style-type: none"> Assists the public by correspondence (mail, phone, and web message), to answer in-depth questions regarding Agriculture Overtime, PTE, and PTE-E tax programs.
5%		NE	Other duties as assigned <ul style="list-style-type: none"> Participate in annual training for federal and state tax law changes and revisions to Oregon Revised Statutes. Implement these changes accordingly. Assists the Forms and Publication Coordinator with the design and review of section forms and in the review, revision and updating of procedures for section programs that this position plays a role in. Participates in system testing.
100%			

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 electronic communication, including occasionally being subject to profanity and threats of bodily harm. 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?

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>			
Taxpayers, CPA's	Letter, phone, virtual	Give/receive information	Daily
PTAC	Email, phone, virtual	Give/receive information	Daily
Tax Services	Email, phone, virtual	Give/receive information	Weekly
PTAC Policy	Person, email , virtual	Give/receive information	Weekly
AS1's/ AS2's/TA2's	Person, email, virtual	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
<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 Supervisor 2		In person, virtual meetings and over the phone conversations	After training, periodic reviews	To ensure policies are being followed
TA2 LW		In person, virtual meetings, and over the phone	As needed	To ensure accuracy and consistency in policies and procedures

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?

- | | |
|--------------------------------------------------|-------------------------------------------------------------------|
| <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:

- 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
<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