



**STATE OF OREGON
POSITION DESCRIPTION**

Position Revised Date:
4/14/2025

This position is:

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

Agency: Department of Revenue

Facility: PSOB-Portland Field Office

☐ New ☐ Revised

SECTION 1. POSITION INFORMATION

a. Classification Title: Tax Auditor 2 b. Classification No: C5632
c. Working Title: Corporation Tax Auditor d. PPDB No/WD ID: 5191000
e. Section Title: Corporation & Estate Section f. Agency No: 15000
g. Employee Name: _____ h. Budget Auth No: 0000030900
i. Supervisor Name: Silvia Camacho-Scyoc j. Repr. Code: OAS
k. Work Location (City – County): Portland-Multnomah

l. Position: ☒ Permanent ☐ Seasonal ☐ Limited Duration ☐ Academic Year
☒ Full-Time ☐ Part-Time ☐ Intermittent ☐ Job Share
m. FLSA: ☐ Exempt ☒ Non-Exempt If Exempt: ☐ Executive/Supervisory ☐ Administrative ☐ Professional ☐ Computer
n. 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.

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 \$36 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.

The Corporation and Estate Section has responsibility for the Corporation Excise, Income, and Insurance taxes, and Fiduciary and Estate Transfer taxes. These tax programs make a major contribution to the general fund of the State of Oregon. Entities affected include corporations doing business in Oregon or having income producing activity within the state, and the estates of decedents domiciled, receiving income from Oregon sources, or owning property in Oregon. The Corporation and Estate Section also has responsibility for administering tax programs for local governments: Lane Transit District Self-Employment tax and Tri-County Metropolitan Transportation District Self-Employment tax.

The Corporation and Estate Section works toward improved compliance with the Corporation and Fiduciary tax laws, and with local government tax codes administered by the Department of Revenue. It is the mission of the programs to provide taxpayers with the necessary means and incentives to file and pay their correct share of tax burden to the state of Oregon. The department's mission is to make revenue systems work to fund the public services that preserve and enhance the quality of life for all citizens.

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:

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:

Conduct audits of domestic and multi-jurisdictional corporations doing business or having income in Oregon. This position is a "state corporation taxation" expert for the division and represents audit positions at conferences and at court proceedings as an expert witness. This position may also assist the supervisor by providing mentoring and training to other staff.

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 |
|-----------|--------|------|--|
| 60 | NC | E | <p>Performs excise or income tax audits of large multi-jurisdictional corporations that conduct business activities through complex organizational or interrelated operational entities by:</p> <ul style="list-style-type: none"> • Examining gross receipts and income or expense items testing records such as corporation accounting statements, entry journals, accountant worksheets, and financial documents used in the preparation of a tax return. Verifies correctness of corporation records by testing accounting records against source documents such as invoices, bank statements, and canceled checks. • Examining income apportioned to Oregon (includes verifying the apportionment formula, apportionable and non-apportionable income, unitary attributes of affiliated businesses, etc.). Makes determination as to accuracy of taxpayer's filing method, accounting, and non-accounting documents. • Conducting interviews of corporation representatives to fully develop and document the audit. • Resolving audit problems of substantial importance or controversy where precedents are conflicting or non-existent. |

| | | | |
|----|----|----|---|
| | | | <p>Negotiation of settlements may be required involving very large dollar amounts.</p> <ul style="list-style-type: none"> Preparing concise and understandable work papers and reports of varied and complex information obtained using a personal computer (word processing / spread sheet / data base software). |
| 10 | NC | E | <p>Completes pre-audit analysis by applying criteria either predetermined or develop from auditor's experience on other audits to the facts presented on or omitted from the tax returns filed. After selection, the audit reviews the tax return as filed and:</p> <ul style="list-style-type: none"> Gathers information regarding the taxpayer's industry to prepare for the audit. Creates and audit program to identify case-specific issues. |
| 5 | NC | E | <p>Acts as a lead person or team member on joint audits (more than one auditor). As a lead person, the auditor provides direction and control over the audit and reviews the audit work performed.</p> |
| 5 | NC | E | <p>Analyzes settlement offers received on audit or appealed cases and makes recommendation.</p> <p>Consults with and recommends positions to management on tax issues expected to establish precedents.</p> <p>Identifies potential problem areas in apportionment of income laws and rules, and recommends solutions.</p> |
| 5 | NC | E | <p>Prepares, presents, and defends independently the department's position at the written objection and conference level. This includes evaluating the strengths and weaknesses of disputed positions, explaining the findings, making legal arguments, submitting evidence, asking questions of the taxpayer (or representatives), citing laws and court decisions, and writing briefs on issues or positions.</p> <p>Assists the Appeals Coordinator and the Assistant Attorneys General in Tax Court trials, and acts as the department's expert witness.</p> <p>Review and evaluate amended returns as assigned. Determine whether it is part of an appeal or not. Assist support staff in making sure the correct changes are made in the system to reflect the amended return and/or required adjustments to the amended return.</p> |
| 5 | NC | E | <p>Assists the supervisor in providing guidance to other staff in the office. This includes providing audit and procedural counseling (mentoring), on-the-job training, and selecting returns to be examined.</p> <p>Provides both classroom and on-the-job training to new auditors in corporation tax law and audit.</p> |
| 5 | NC | E | <p>Reads and interprets federal and state court decisions and various published articles on state taxation to maintain knowledge and note application under Oregon tax laws. Subjects include jurisdiction (nexus), unitary business, consolidations, apportionment, apportionable/non-apportionable income, constitutional limitations to the state's authority to tax, etc.</p> |
| 5 | NC | NE | <p>Performs other duties: public speaking, report preparation, develop computer applications, and participate as a leader or member of an agency, division, or section project or assignment. Provides taxpayer assistance (responds to technical questions) in a helpful, clear, courteous manner.</p> <p>Other duties as assigned.</p> |

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.

Overnight travel is required to perform out-of-state field audits or to attend or provide training. Audits may be conducted throughout the United States, requiring travel away from home overnight, each generally 1 week in duration.

Occasionally deals with hostile and irate taxpayers by telephone or in-person.

Frequently requires lifting of boxes of tax returns weighing from 30 to 50 pounds (or tax return folders weighing 5 to 10 pounds).

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.

Federal and state income tax laws, regulations, rules, and court decisions. Department of Revenue Policies and Procedures. Tri-County Metropolitan Transportation District Codes and Lane Mass Transit District Ordinances. 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. The employee also explains the laws, rules, and policies to taxpayer or their representatives requesting assistance.

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? |
|--|--------------------------|--|----------------------|
| Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter". | | | |
| Corporate Officers and Tax Department Attorneys, CPAs and Tax Attorneys | Phone / mail / in person | To obtain information to correctly determine tax liability or in research of policy statements and to answer questions | Daily |
| Assistant Attorneys General | Phone / mail / in person | To review, discuss conference / hearing cases, legal questions | Monthly |
| Conference Officers and Magistrates | Phone / mail / in person | To discuss and present appeal cases | 8 to 10 times a year |
| Other Division or Department employees, other Agency employees | Phone / mail / in person | To obtain or give information on cases and assignments and to answer questions | Daily |

SECTION 7. POSITION RELATED DECISION MAKING

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

Determines which tax returns to audit and the depth of the audit. The employee analyzes financial statements and legal documents and applies law, rules, court cases and department policy to determine the correct tax. Recommends settlements where and if appropriate. The employee manages the workload of the position and sets priorities to meet goals established by the section supervisors.

Decisions made directly affect tax law compliance and the amount of tax revenues collected. Decisions also affect resources and workloads of other units, sections, and divisions in the department.

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". | | | | |
| Rotating Tax Auditor 2 "Lead Workers" | | Visual review and analysis for conformity to standards | Every audit case | Ensure technical accuracy, clarity, completeness, and adherence to department policy |
| Manager 1 | 5180000 | Visual review and analysis for conformity to standards | On selective basis | Review for unprecedented applications of law, department policy, recommended settlements, proposed waivers of penalty and interest, and when employee requests a review. The employee is expected to perform duties with limited supervision. |
| | | | | |

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 its 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.

The Tax Auditor 2 in the Corporation and Estate Section requires an extensive knowledge and understanding of the complex provisions of the tax laws regarding taxation of corporations and provisions of local laws dealing with multistate allocation and apportionment of income.

MUST COMPLY WITH LAWS AND AGENCY POLICIES ON OREGON'S TAX FILING REQUIREMENTS, AND LAWS PROHIBITING DISCLOSURE OR MISUSE OF CONFIDENTIAL INFORMATION.

The Tax Auditor 2 position requires skill in maintaining harmonious working relationships with tax professionals.

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". | | |
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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