

### Class Concept

This is professional work in responding to taxpayers' questions and determining taxpayers' liability under one or more schedules of the State's revenue code. Work requires employees to confer with taxpayers or their representatives who protest assessments of their tax liabilities or who have questions about tax filing rules, regulations, and procedures. Work is often guided by established departmental policies and procedures, but will require judgment in some cases.

Work requires employees to confer by telephone, correspondence, or personal interviews with taxpayers or their representatives who protest assessments of their tax liabilities, or who have questions about tax filing rules, regulations, and procedures. Work is guided by established departmental policies and procedures. Work is performed independently under the general supervision of a division director, assistant director, or a higher level revenue administration officer and is reviewed for sound application of work guides in determining tax liabilities and for adherence to departmental rules and policies governing division activities

Position audits/reviews prior tax audits to determine compliance with statutes, analyze information received from the taxpayer along with an audit report of taxpayer's books and records, and determine that appropriate tax has been paid. Position prepares correspondence to explain the liability or additional assessment or adjusted refund so that the taxpayer understands the reason and the application of the law to their taxable situation and eligibility for tax exemption. Unclear matters are referred to the supervisor or a higher level revenue administration officer for resolution.

Intricacy of work may be based on the tax schedule to which the employee is assigned and the independence with which the employee works.

Decisions are reached involving the status of liability or non-liability of a taxpayer and the amount of the assessment; applicability of the law to a given situation. Unusual or precedent setting problems are referred to the supervisor or a higher level administration officer for the final decision after the employee has done research on similar cases and decisions.

### Recruitment Standards

#### Knowledge, Skills, and Abilities

- Working knowledge of taxation and enforcement provisions of one or more schedules of the revenue codes including pertinent court decisions, Attorney General rulings, and administrative regulations; and methods and procedures used in collecting delinquent taxes.
- Ability to analyze routine tax problems and make proper application of tax laws, interpretations, and regulations; evaluate and exercise Judgment and discretion in applying and interpreting departmental policies and procedures; and communicate clearly and concisely in oral or written form.
- Must possess a thorough knowledge of the tax schedule(s).

#### Minimum Education and Experience

Bachelor's degree in Business/Public Administration, Economics, Accounting or related field from an appropriately accredited institution and three years of experience in tax accounting and auditing work; or an equivalent combination of education and experience.