

Class Concept

This is professional work in the administration of more difficult tax and complex tax matters. Positions respond to taxpayers' questions and determine the nature and extent of taxpayers' liability under the State's revenue code through examination of returns, supplemental information, and contact with taxpayers. 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. Employees render rulings, opinions, and interpretations of tax laws involving returns of a controversial nature. Work is performed independently and is generally guided by established departmental policies and procedures. This level is distinguished from Revenue Administration Officer I by the complexity of the tax matters administered and the emphasis on tax law analysis and interpretation however has less involvement in research and interpretation activities than a Revenue Administration Officer III.

Positions review and answer correspondence from taxpayers, attorneys, tax consultants, corporate management, CPAs, and agency personnel regarding interpretations of tax laws and regulations, protests to assessments, and the application of laws to specific taxable situations. Work requires the interpretation of pertinent sections of the revenue code, Attorney General Opinions, and administrative regulations, and setting forth procedures the taxpayer should follow to properly discharge his tax liability. Work requires employees to review laws, regulations, and court decisions, and recommend division policy in regard to advanced and complex phases of the tax law that is involved with or obscured by other laws, court decisions, or agreements with other states. Positions provide instructions for field personnel for the handling of specific cases and direct legal action when necessary. Unclear matters are referred to the supervisor or a higher level revenue administration officer for resolution.

Work requires that employees handle controversial tax matters requiring research on complex tax issues and make recommendations on the division's position on such issues. Positions independently resolve problems and define taxable status; review proposals seeking tax relief; prepare briefs for tax hearings that demand analysis of details to substantiate and determine the best course of action. Employees defend assessments to the taxpayer and negotiate settlements and payment schedules up to the point authorized by the division director. Employees in order to assist the taxpayer, agency field personnel, and other divisional staff.

Recruitment Standards

Knowledge, Skills, and Abilities

- Considerable knowledge of taxation and enforcement provisions of one or more schedules of the revenue code, including pertinent court decisions, Attorney General rulings, and administrative regulations; and methods and procedures used in collecting delinquent taxes.
- Ability to analyze 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 schedules.
- Requires considerable knowledge of business law and practices, the legal system concerning tax cases, and acceptable auditing and accounting concepts and practices.

Minimum Education and Experience

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