Class Concept
This is professional administrative work in providing technical guidance to taxpayers or their representatives and agency personnel and writing technical tax law guides. s may direct the activities of a division unit or section responsible for the larger, more complex tax issues. Work also involves the determination of the nature and extent of liability in complex or controversial tax cases through examination of tax returns and supplemental information and contact with the taxpayer. Positions may supervise personnel involved in examining, processing, and accounting for tax returns, tax revenue, and outstanding tax liabilities. Work is performed independently under the direction of the division director and is reviewed for sound application of work guides in determining tax liability and adherence to departmental rules and policies governing division activities.

Position's research and study complex, controversial tax problems or issues referred by agency personnel, taxpayers, attorneys, tax consultants, corporate management, CPA's, determines the nature and extent of liability or deductions and exemptions allowable, and issues a decision on the department's position to the party requesting it. Work requires the writing of technical interpretations, rulings, regulations; designing of forms and writing instructions; and the preparation of legislative critiques, briefs for hearings or court cases, and requests for legal information that demand analysis of details to substantiate and determine the best course of action for the most complex or controversial tax cases. Work requires the utilization of the Revenue Laws of North Carolina, rules and regulations for their specific tax schedule(s), Attorney General's Opinions, division memorandums, Internal Revenue Code, court cases, Tax Review Board Orders and Decisions, publications used, etc. as reference or guides in federal tax problems. Positions participate in hearings with aggrieved taxpayers and recommend to the division director or Secretary the appropriate course of action and provide technical assistance for court proceedings. Positions defend assessments to the taxpayer and negotiate settlements and payment schedules on behalf of the agency up to the point authorized by the division director.

Positions examine or review the most complicated tax returns for accuracy and conformance to legal and administrative requirements or the imposition of penalties in tax assessments to recommend reduction or removal of penalty where warranted. Positions review reports of field personnel for conformance to legal and administrative standards and return unsatisfactory reports for correction or additional verification. Positions are responsible for budget input regarding personnel, equipment, and training for the division.

Positions resolve administrative and technical problems of the division work units and insure that activities are carried out according to procedures.

Recruitment Standards

Knowledge, Skills, and Abilities
- Thorough 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.
- Ability to analyze complex 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 in order to assist the taxpayer, agency field personnel, and other divisional staff.

Minimum Education and Experience
Bachelor's degree in Business/Public Administration, Economics, Accounting or related field from an appropriately accredited institution and five years of experience in tax accounting and auditing work including two years in administrative or supervisory capacity; or an equivalent combination of education and experience.

Note: This is a generalized representation of positions in this class and is not intended to identify essential functions per ADA.