

STATE OF OHIO (DAS)
CLASSIFICATION
SPECIFICATION

CLASSIFICATION SERIES: Tax Commissioner Agent	SERIES NO.: 6681
MAJOR AGENCIES: Taxation only	EFFECTIVE DATE: 05/11/2008

SERIES PURPOSE:

The purpose of the tax commissioner agent (i.e., TCA) occupation is to assist the tax commissioner in the administration of tax laws, rules, regulations & procedures through tax service programs & office audits.

At the first level, incumbents learn to perform & perform tax service programs.

At the second level, incumbents perform tax service programs.

At the third level, incumbents serve as team leader over lower-level tax commissioner agents performing tax service programs; &/or respond to e-mail management system's inquiries from taxpayers & perform tax service programs; &/or perform office audits.

At the fourth level, incumbents serve as team coordinator over team leaders performing tax service programs; &/or serve as team leader over lower-level agents performing office audits; or perform assessment resolution functions; or coordinate one or more taxpayer outreach programs, or coordinate one or more inter-agency programs.

At the fifth level, incumbents serve as team leader over lower-level tax commissioner agents performing office audits & audit reviews or tax service program resolution functions &/or assessment resolution functions; or serve as project lead in development or modification & implementation of programs & systems involving innovations constituting significant impact on or change to department operations; or perform office audits & audit reviews.

At the first supervisory level, incumbents supervise one group or unit of tax commissioner agents.

At the second supervisory level, incumbents serve as section or multiple unit supervisor & coordinate planning, preparation, presentation & implementation of work assignments & supervise assigned staff; or manage day to day operations in one assigned taxpayer service center & supervise assigned staff; or serve as technical resource person to tax commissioner agents on laws, rules &/or regulations applicable to given situations in one assigned taxpayer service center or one assigned division or do all preceding & supervise assigned staff.

At the third supervisory level, incumbents serve as assistant division administrator & coordinate, plan, direct & implement administrative, technical &/or general operations, act in absence of administrator when designated & supervise assigned staff; or develop & implement all internal & external rules & procedures governing operations of department's problem resolution office & supervise assigned staff; or serve as technical resource person to tax commissioner agents in two or more taxpayer service centers or two or more divisions on laws, rules &/or regulations applicable to given situations or do all preceding & supervise assigned staff; or provide on-going direction & guidance & monitor personnel & activities relative to variety of administrative matters in two or more taxpayer service centers & supervise assigned staff.

Note: This series excludes employees engaged in conducting field audits & field refund investigations of taxpayers' business operations or of non-resident, individual taxpayers with at least a 5% direct or indirect interest in a sole proprietorship or pass-through entity where either (or both) of which is apportioning or allocating income within & without Ohio. See Tax Auditor Agent, 6685 series.

Note: Taxpayer Service Center includes satellite offices as assigned.

GLOSSARY: The following terms are to be interpreted as indicated below whenever they appear in the text of this document.

Assessment Resolution: In connection with tax rules, regulations, laws & procedures, agent's use of discretion, based on post-assessment data, to reduce penalties &/or re-compute tax liability & to issue correcting documentation where necessary.

Business Tax Types: All taxes except individual tax types, for which tax commissioner has responsibility to administer (e.g., sales/use tax, property tax, withholding tax, excise taxes, estate tax, corporate franchise tax, pass through entity tax, business school district tax, commercial activities tax & public utility tax).

Course Credit: A student achieves course credit upon successful completion of a class (or classes) required by the classification specifications. A presenter/leader/trainer achieves course credit by presenting a significant amount of the course materials of a course required by the classification specifications.

E-mail Management System: Web-based e-mail media through which the general public makes contact with Ohio Department of Taxation. The system employs sophisticated routing, intelligent-based responses, & file management.

External Applicant: An applicant who is not a Department of Taxation employee.

Individual Tax Types: State or school district income tax imposed on individuals and decedents' estates.

Inter-Agency Program: A series of related activities or events within a tax service program carried out in conjunction with another governmental agency with a goal of improving tax administration in order to increase tax revenue.

Internal Applicant: An applicant who is a Department of Taxation employee.

Multi-Jurisdictional Tax Type: A business tax type administered by the state, but paid by the taxpayer directly to two or more counties or other similar governmental sub-units or administered & paid directly to the state for distribution to other state or similar governmental units or counties.

Project Lead: A tax commissioner agent who, in addition to performing the assigned duties, is responsible under general direction for overseeing the development or modification & then the implementation of innovations constituting significant impact on or changes to department operations.

Purification Functions: Correcting taxpayer demographic and/or financial information.

Taxpayer Outreach Program: A series of related activities or events directed to a pre-determined market or demographic group with a goal of increasing the group's awareness of tax laws, rules, procedures, & obligations in order to generate an increase in the voluntary payment of taxes.

Tax Service Program: A function or task that provides information, education, &/or assistance to the general public which may include performing desk examinations/reviews of tax returns &/or refund requests &/or various tax type service programs (e.g., Business Tax Types, Individual Tax Types, Multi-Jurisdictional Tax Types).

Team Coordinator: A tax commissioner agent who, in addition to performing the assigned duties, is responsible for achieving the performance objectives, assuring consistency & monitoring the quality of the work product.

Team Leader: A tax commissioner agent who, in addition to performing the assigned duties, provides guidance to other tax commissioner agents regarding workflow processes, technical inquiries, job performance & mentors lower-level agents.

The following definitions pertain to the minimum acceptable class qualifications and clarify the terms "county," "federal," and "state" as used in the following definitions.

Accounting Course: Any accounting courses from a post-high school accredited college/university.

Accounting Experience: Involvement in the process of maintaining, auditing or processing financial information for business purposes & making a financial record of business transactions or the preparation of formal financial statements concerning the assets, liabilities & operating results of a business (e.g., balance sheet, income statement, statement of changes in owner's equity & state of cash flow, preparing budgets & analyzing results).

Auditing Experience: Examining/inspecting primary source documents & supporting source documents & reviewing business operations for the purpose of interpreting & analyzing those documents within the framework & constraints of a statute resulting in a determination of a tax liability or compliance with federal or state laws where such federal or state laws address loans, grants, deposits, or other financial transactions (e.g., Ohio banking laws);

OR

Field auditing for governmental "audit" agencies (e.g., General Accounting Office, State Auditor's Office);

OR

Conducting internal audits for a publicly-held company, or its affiliates or subsidiaries, where such internal audits involve the following: (1) assessing the capability of a firm's accounting system to accumulate, measure, & synthesize transactional data properly & (2) assessing the operational effectiveness of the accounting system & the firm's internal control procedures. Internal accounting includes obtaining evidence for the first assessment by studying the procedures & internal controls built into the accounting system, & obtaining evidence for the second assessment by examining, analyzing, & testing a sample of an actual transaction;

OR

Conducting audits of client's financial statements in order to attest to the credibility of financial statements where such audits are conducted in accordance with generally accepted auditing standards. Such audits must include (1) examining & testing financial statements & (2) systematic inspection of accounting records where such inspection involves analyses, tests, & confirmations. The examination, testing & inspections are for the purpose of rendering an opinion on the preparation of the statements in accordance with generally accepted accounting principles.

Desk Examinations/Reviews: The review of taxpayer information (e.g., federal or state tax return, report, refund claim, variance billing, discrepancy notice, assessment notice) in order to determine the correctness of a reported tax liability or refund claim or to compile or complete a return. The review is of a routine nature and does not involve analyzing the taxpayer's operations or interpreting information. The information reviewed may be obtained from either the taxpayer or a third party or both and is limited in scope, involving the verification of a specific item or portion of a return, refund claim, report or notice.

Office Audit: The Investigation/Examination/Inspection & Analysis of a taxpayer's operations in order to ascertain the taxpayer's correct tax liability, credits or net operating loss carry forwards. Involves examining & accumulating pertinent taxpayer data & other information from a taxpayer's books, electronic &/or other accounting records &/or source documents & analyzing the taxpayer's operation in order to ascertain whether a taxpayer's treatment, classification or other handling of financial data, & possible use in filing tax returns, is in compliance with the Ohio Revised Code, definitive court cases, the Ohio Administrative Code & the Ohio Department of Taxation's policies & procedures. Such results are to be documented in a detailed report where revisions to a taxpayer's liability are recommended to recover tax underpayment or to refund erroneously paid tax. The audit is primarily conducted at an office of the Ohio Department of Taxation.

Certificates/ Degrees:

CPA: Certified Public Accountant

CMA: Certified Managerial Accountant

CIA: Certified Internal Auditor

JD: Doctor of Law (Juris Doctorate)

LLB: Bachelor of Law

LLM: Master of Law

MBA: Master of Business Administration

Master's Degree of Taxation

Master's Degree of Accounting

County: Includes parishes such as in Louisiana and similar jurisdictions.

Federal: Includes the national government of any country.

States: Includes similar jurisdictions in other countries such as provinces in Canada and state in Mexico.

Taxation Experience: Tax management of & tax planning for multi-state business & related tax research of applicable statutory law & related case decisions in connection with definitions of income, exclusions, deductions, exemptions, exceptions, & credits regarding either of the following: reviewing, evaluating, preparing & filing sales & use, excise, gross receipts for federal & state income tax returns, & administration (i.e., handling of audits, negotiations, &/or processing) of appeals, or preparing, reviewing, evaluating, & filing of property tax returns, & the review & evaluation of property tax assessments, & equalization of property tax assessments.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>PAY RANGE</u>	<u>EFFECTIVE</u>
Tax Commissioner Agent 1	66811	28	05/11/2008

CLASS CONCEPT:

The entry level class works under immediate supervision & requires some knowledge of accounting & applicable state & federal tax laws, rules & procedures & court cases in order to learn to perform & perform tax service programs.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>PAY RANGE</u>	<u>EFFECTIVE</u>
Tax Commissioner Agent 2	66812	29	05/11/2008

CLASS CONCEPT:

The developmental level class works under general supervision & requires working knowledge of accounting & applicable state & federal tax laws, rules & procedures & court cases in order to perform tax service programs.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>PAY RANGE</u>	<u>EFFECTIVE</u>
Tax Commissioner Agent 3	66813	30	05/11/2008

CLASS CONCEPT:

The first full performance level class works under direction & requires considerable knowledge of accounting & applicable state & federal tax laws, rules & procedures & court cases in order to serve as team leader over lower-level tax commissioner agents performing tax service programs; &/or respond to e-mail management system's inquiries from taxpayers & perform tax service programs; &/or perform office audits.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>PAY RANGE</u>	<u>EFFECTIVE</u>
Tax Commissioner Agent 4	66814	31	05/11/2008

CLASS CONCEPT:

The second full performance level class works under direction & requires thorough knowledge of accounting & applicable state & federal tax laws, rules & procedures & court cases in order to serve as team coordinator over team leaders performing tax service programs; &/or serve as team leader over lower-level agents performing office audits; or perform assessment resolution functions; or coordinate one or more taxpayer outreach programs or one or more inter-agency programs.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>PAY RANGE</u>	<u>EFFECTIVE</u>
Tax Commissioner Agent 5	66815	32	05/11/2008

CLASS CONCEPT:

The advanced level class works under direction & requires thorough knowledge of accounting & applicable state & federal tax laws, rules & procedures & court cases in order to serve as team leader over lower-level tax commissioner agents performing office audits & audit reviews or tax service program resolution functions &/or assessment resolution functions; or serve as project lead in development or modification & implementation of programs & systems involving innovations constituting significant impact on or change to department operations; or independently perform office audits & audit reviews.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>PAY RANGE</u>	<u>EFFECTIVE</u>
Tax Commissioner Agent Supervisor 1	66816	13	04/02/2006

CLASS CONCEPT:

The first supervisory level class works under general direction & requires thorough knowledge of accounting, departmental processing guidelines, tax return preparation & taxpayers assistance, applicable federal & state tax laws & court decisions, employee training & development in order to supervise one group or unit of tax commissioner agents.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>PAY RANGE</u>	<u>EFFECTIVE</u>
Tax Commissioner Agent Supervisor 2	66817	14	04/02/2006

CLASS CONCEPT:

The second supervisory level class works under general direction & requires thorough knowledge of accounting, departmental processing guidelines, procedures & directives, tax return preparation & taxpayer assistance, applicable federal & state tax laws & court decisions & supervisory principles & techniques in order to serve as section or multiple unit supervisor & coordinate planning, preparation, presentation & implementation of work assignments & supervise assigned staff; or manage day to day operations in one assigned taxpayer service center & supervise assigned staff; or serve as technical resource person to tax commissioner agents on laws, rules &/or regulations applicable to given situations in one assigned taxpayer service center or one assigned division or do all preceding & supervise assigned staff.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>PAY RANGE</u>	<u>EFFECTIVE</u>
Tax Commissioner Agent Supervisor 3	66818	15	01/21/2007

CLASS CONCEPT:

The third supervisory level class works under general direction & requires extensive knowledge of accounting &/or auditing &/or taxation, departmental processing guidelines, procedures & directives, tax return preparation & taxpayer assistance, applicable federal & state tax laws & court decisions & supervisory principles & techniques in order to serve as assistant division administrator & coordinate, plan, direct & implement administrative, technical &/or general operations, act in absence of administrator when designated & supervise assigned staff; or develop & implement all internal & external rules & procedures governing operations of department's problem resolution office & supervise assigned staff; or serve as technical resource person to tax commissioner agents in two or more taxpayer service centers or two or more divisions on laws, rules &/or regulations applicable to given situations or do all preceding & supervise assigned staff; or provide on-going direction & guidance & monitor personnel & activities relative to variety of administrative matters in two or more taxpayer service centers & supervise assigned staff.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Tax Commissioner Agent 1	66811	014	05/11/2008	28

JOB DUTIES IN ORDER OF IMPORTANCE (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Under immediate supervision, learns to perform & performs tax service programs as assigned that require little or no discretion (e.g., has discretion to reduce penalty within established business rules; discretion to accept exception or deduction with documentation within established business rules; discretion to extend, within established business rules, date for replying to departmental inquiry) to interpret applicable state & federal tax laws & court cases to make decisions, conducts, researches & applies technical & procedural guidelines, utilizes data processing systems & data bases to obtain, verify &/or adjust tax account information, researches & analyzes tax returns suspended by computer system, makes necessary corrections to return through on-line entry & advises taxpayers if tax liability changes.

Provides assistance to higher-level tax commissioner agents; performs office duties as assigned (e.g., opens or sorts incoming mail & prepares outgoing mail); verifies & processes voluntary payments & misdirected tax returns; reviews & approves taxpayer requested extensions of time to file & pay tax; communicates with other government agencies & outside groups on routine matters.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; business; customer service; departmental processing guidelines*; tax return preparation & taxpayer assistance*; applicable federal & state tax laws & court decisions*; public relations. Skill in operation of personal computer; use of office system software*; use of compliance & tracking program applications*; use of general office equipment*. Ability to define tax-related problems, collect data, establish facts, & draw valid conclusions requiring little or no interpretation of applicable state & federal tax laws & court cases; communicate effectively, verbally & in writing; calculate fractions, decimals & percentages; use proper research methods in gathering data; gather, collate & classify information about data, people or things; handle sensitive inquiries from & contacts with taxpayers, tax practitioners, attorneys, CPA's, Enrolled Agents & other governmental personnel; lift, push, pull or otherwise move up to 25 pounds of audit files & documentation, containers of taxpayer records, or computer & peripherals necessary for conduct of audit/refund investigation.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

-3 courses in accounting; 3 mos. exp. in position involving contact with general public;

-Or 9 mos. accounting &/or auditing &/or taxation exp.; 3 mos. exp. in position involving contact with general public;

-Or Current CPA, CMA, CIA Certificate or JD, LLB, MBA, LLM, Master's Degree in Accounting or Master's Degree in Taxation; 3 mos. exp. in position involving contact with general public;

-Or equivalent of Minimum Class Qualifications for Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Successful completion of training in (1) basic communication skills including written, oral, electronic & telephone, (2) basic computer training including introduction to department supported hardware & software with emphasis on retrieval of data, (3) introduction to department accessible/supported data base & related information systems (e.g., ITAS, ICE, IMOD, CUBS, CICS), (4) introduction to department intranet & Internet, & (5) core agent training courses in taxes (e.g., sales/use, individual income & personal property taxes). Employee must complete mandated training within two years from date of appointment or be subject to discipline.

Employees who satisfy the first option of the minimum class qualifications for employment listed for a Tax Commissioner Agent 2, 66812, will automatically be reassigned to a Tax Commissioner Agent 2, 66812, provided employee has had satisfactory performance evaluations for applicable rating periods up to & including the last two years, has no active disciplinary action, & has successfully completed all required training listed under Training & Development Required to Remain in the Classification After Employment for Tax Commissioner Agent 1, 66811. For purposes of this paragraph on reassignment, active disciplinary action shall not include oral or written reprimands.

Note: Employees must successfully complete designated prerequisites.

UNUSUAL WORKING CONDITIONS:

Requires overnight travel &/or work at alternative sites as assigned.

Note: For positions that require travel, incumbent must provide their own transportation.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Tax Commissioner Agent 2	66812	014	05/11/2008	29

JOB DUTIES IN ORDER OF IMPORTANCE (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Performs tax service programs as assigned that require little or no discretion (e.g., has discretion to reduce penalty within established business rules; discretion to accept exception or deduction with documentation within established business rules; discretion to extend, within established business rules, date for replying to departmental inquiry) to interpret applicable state & federal tax laws & court cases to make decisions, conducts, researches & applies technical & procedural guidelines, utilizes data processing systems & data bases to obtain, verify &/or adjust tax account information, researches & analyzes tax returns suspended by computer system, makes necessary corrections to return through on-line entry & advises taxpayers if tax liability changes.

Provides assistance to both lower & higher-level tax commissioner agents; assists in responding to e-mail management system's inquiries from taxpayers; performs office duties as assigned (e.g., opens or sorts incoming mail & prepares outgoing mail); verifies & processes voluntary payments & misdirected tax returns; reviews & approves taxpayer requested extensions of time to file & pay tax; communicates with other government agencies & outside groups to clarify & explain department policies & procedures; attends meetings, training sessions & workshops; testifies before official government bodies (e.g., Liquor Commission, Board of Tax Appeals, Bankruptcy Court).

Assists in conducting formal training (i.e., tax &/or technical) for internal &/or external personnel (e.g., core level & specialty training courses in taxes & training courses in workflow processes) responds to questionnaires & makes presentations.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; business; customer service; departmental processing guidelines; tax return preparation & taxpayer assistance; applicable federal & state tax laws & court decisions; public relations. Skill in operation of personal computer; use of office system software; use of compliance & tracking program applications; use of general office equipment.* Ability to define tax-related problems, collect data, establish facts, & draw valid conclusions requiring little or no interpretation of applicable state & federal tax laws & court cases; communicate effectively verbally & in writing; calculate fractions, decimals & percentages; use proper research methods in gathering data; gather, collate & classify information about data, people or things; handle sensitive inquiries from & contacts with taxpayers, tax practitioners, attorneys, CPA's, Enrolled Agents & other governmental personnel; lift, push, pull or otherwise move up to 25 pounds of audit files & documentation, containers of taxpayer records, or computer & peripherals necessary for conduct of audit/refund investigation.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

-2 yrs. exp. as Tax Commissioner Agent 1, 66811;

-Or 6 courses in accounting; 3 mos. exp. in position involving contact with general public;

-Or 18 mos. accounting &/or auditing &/or taxation exp.; 3 mos. exp. in position involving contact with general public;

-Or CPA, CMA, CIA Certificate or JD, LLB, MBA, LL.M, Master's Degree in Accounting or Master's Degree in Taxation; 3 mos. exp. in position involving contact with general public;

-Or equivalent of Minimum Class Qualifications for Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Successful completion of training in (1) intermediate communication skills including written, oral, electronic & telephone, (2) intermediate computer training including introduction to department supported hardware & software with emphasis on retrieval of data, (3) introduction to department accessible/supported data base & related information systems (e.g., ITAS, ICE, IMOD, CUBS, CICS), (4) utilization of department intranet & Internet, (5) agent training courses in taxes (e.g., sales/use, individual income & personal property taxes). Employee must complete mandated training within two years from date of appointment or be subject to discipline.

Note: Employees must successfully complete designated prerequisites.

UNUSUAL WORKING CONDITIONS:

Requires overnight travel &/or work at alternative sites as assigned.

Note: For positions that require travel, incumbent must provide their own transportation.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Tax Commissioner Agent 3	66813	014	05/11/2008	30

JOB DUTIES IN ORDER OF IMPORTANCE (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Serves as team leader over lower-level tax commissioner agents performing tax service programs that require minimal discretion (e.g., has discretion to reduce penalty within established business rules; discretion to accept exception or deduction with documentation within established business rules; discretion to extend, within established business rules, date for replying to departmental inquiry) to interpret applicable state & federal tax laws & court cases to make decisions, conducts, researches & applies technical & procedural guidelines, utilizes data processing systems & data bases to obtain verify &/or adjust tax account information, researches & analyzes tax returns suspended by computer system, makes necessary corrections to return through online entry & advises taxpayers if tax liability changes;

&/OR

Responds to e-mail management system's inquiries from taxpayers, performs tax service programs requiring minimal discretion (e.g., has discretion to reduce penalty within established business rules; discretion to accept exception or deduction with documentation within established business rules; discretion to extend, within established business rules, date for replying to departmental inquiry) to interpret applicable state & federal tax laws & court cases to make decisions, conducts, researches & applies technical & procedural guidelines, utilizes data processing systems & data bases to obtain, verify &/or adjust tax account information, researches & analyzes tax returns suspended by computer system, makes necessary corrections to return through on-line entry & advises taxpayers if tax liability changes;

&/OR

Performs office audits, resolves questions referred by lower-level tax commissioner agents (e.g., application of refunds toward liabilities; filing requirements; differences in interpretation & application of tax laws & department procedures on taxes including compliance issues, bills or assessments), responds to e-mails, posts, retrieves, evaluates & makes on-line adjustments on relevant information in taxpayer accounts in data systems, performs on-line purification functions & recommends collection of surety bonds.

Provides assistance to public at Internal Revenue Service or alternative work sites; assists with taxpayer outreach programs; provides assistance to both lower & higher-level tax commissioner agents; performs office duties as assigned (e.g., opens or sorts incoming mail & prepares outgoing mail); verifies & processes voluntary payments & misdirected tax returns; reviews & approves taxpayer requested extensions of time to file & pay tax; communicates with other government agencies & outside groups to clarify & explain department policies & procedures; attends meetings, training sessions & workshops; testifies before official government bodies (e.g., Liquor Commission, Board of Tax Appeals, Bankruptcy Court) when called upon; handles inquiries from the Problem Resolution Officer & other referrals; investigates, evaluates & resolves taxpayer issues or complaints which arise from incomplete or erroneous work; recommends changes in program, unit or division work procedures; provides technical assistance to lower-level tax commissioner agents.

Develops, evaluates &/or conducts formal training (i.e., tax &/or technical) for internal &/or external personnel (e.g., core level & specialty training courses in taxes & training courses in workflow processes); prepares & updates training materials & procedures; responds to questionnaires & makes presentations.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; business; customer service; departmental processing guidelines; tax return preparation & taxpayers assistance; applicable federal & state tax laws & court decisions; lead work*; employee training & development*; public relations. Skill in operation of personal computer; use of office system software; use of compliance & tracking program applications; use of general office equipment*. Ability to define tax-related problems, collect data, establish facts, & draw valid conclusions requiring little or no interpretation of applicable state & federal tax laws & court cases; communicate effectively verbally & in writing; calculate fractions, decimals & percentages; use proper research methods in gathering data; gather, collate & classify information about data, people or things; handle sensitive inquiries from & contacts with taxpayers, tax practitioners, attorneys, CPA's, Enrolled Agents & other governmental personnel; lift, push, pull or other wise move up to 25 pounds of audit files & documentation, containers of taxpayer records, or computer & peripherals necessary for conduct of audit/refund investigation.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

-12 mos. exp. as Tax Commissioner Agent 2, 66812;

-Or completion of undergraduate core program in accounting, public administration or other business related field; 13 quarter credit hours or 9 semester credit hours of accounting courses; 9 mos. exp. in position involving contact with general public;

-Or 2 yrs. accounting &/or auditing &/or taxation exp.; 9 mos. exp. in position involving contact with general public;

-Or current CPA, CMA, CIA Certificate or JD, LLB, MBA, LLM, Master's Degree in Accounting or Master's Degree in Taxation; 9 mos. exp. in position involving contact with general public;

-Or equivalent of Minimum Class Qualifications for Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Successful completion of training in (1) basic presentation skills including use of electronic multimedia, (2) specialized computer training on department supported hardware & software (e.g., e-mail), (3) specialized training on department accessible/supported data base & related information systems (e.g., ITAS, ICE, IMOD, CUBS, CICS) with emphasis upon retrieval & entry of data, (4) agent training courses in taxes (e.g., sales/use, individual income & personal property taxes); (5) career planning & individual development planning, (6) conflict resolution or if completed in another level, conflict resolution refresher. Employee must complete mandated training within two years from date of appointment or be subject to discipline.

Note: Employees must successfully complete designated prerequisites.

UNUSUAL WORKING CONDITIONS:

Requires overnight travel &/or work at alternative sites as assigned.

Note: For positions that require travel, incumbent must provide their own transportation.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Tax Commissioner Agent 4	66814	014	05/11/2008	31

JOB DUTIES IN ORDER OF IMPORTANCE (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Serves as team coordinator over team leaders performing tax service programs (e.g., conducts, researches & applies technical & procedural guidelines, utilizes data processing systems & data bases to obtain, verify &/or adjust tax account information, researches & analyzes tax returns suspended by computer system, makes necessary corrections to return through on-line entry & advises taxpayers if tax liability changes);

&/OR

Serves as team leader over lower-level agents performing office audits using discretionary interpretation of applicable laws, rules & procedures necessary to reach decisions;

OR

Performs assessment resolution functions (e.g., in connection with tax rules, regulations, laws & procedures, uses discretion based on post-assessment data to reduce penalties &/or re-compute tax liability & issues correcting documentation where necessary);

OR

Coordinates one or more taxpayer outreach programs (e.g., HOP, small business workshops, VITA) or one or more inter-agency programs (e.g., tax refund offsets, liquor renewal, Attorney General collections).

Participates in tax service programs; resolves questions referred by lower-level tax commissioner agents (e.g., application of refunds toward liabilities; filing requirements; differences in interpretation & application of tax laws & department procedures on taxes including compliance issues, bills or assessments); responds to e-mails; posts, retrieves, evaluates & makes on-line adjustments on relevant information in taxpayer accounts in data systems; performs on-line purification functions & recommends collection of surety bonds.

Develops, evaluates &/or conducts formal training (i.e., tax &/or technical) for internal &/or external personnel (e.g., core level & specialty training courses in taxes & training courses in workflow processes); prepares & updates training materials & procedures; responds to questionnaires & makes presentations.

Provides assistance to public at Internal Revenue Service or alternative work sites; assists with taxpayer outreach programs; provides assistance to both lower & higher-level tax commissioner agents; performs office duties as assigned (e.g., opens or sorts incoming mail & prepares outgoing mail); verifies & processes voluntary payments & misdirected tax returns; reviews & approves taxpayer requested extensions of time to file & pay tax; communicates with other government agencies & outside groups to clarify & explain department policies & procedures; attends meetings, training sessions & workshops; testifies before official government bodies (e.g., Liquor Commission, Board of Tax Appeals, Bankruptcy Court); handles inquiries from the Problem Resolution Officer & other referrals; investigates, evaluates & resolves taxpayer issues or complaints which arise from incomplete or erroneous work; recommends changes in program, unit or division work procedures; assists in training & provides technical assistance in area of specialty to agents.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; business; customer service; departmental processing guidelines; tax return preparation & taxpayer assistance; applicable federal & state tax laws & court decisions; lead work; employee training & development; public relations. Skill in operation of personal computer; use of office system software; use of compliance & tracking program applications; use of general office equipment*. Ability to conduct office audits &/or assessment resolutions requiring discretionary interpretation of applicable state & federal tax laws & court cases, with guidance, to reach decisions, or coordinate specific tax service program; communicate effectively verbally & in writing; calculate fractions, decimals & percentages; use proper research methods in gathering data; gather, collate & classify information about data, people or things; handle sensitive inquiries from & contacts with taxpayers, tax practitioners, attorneys, CPA's, Enrolled Agents & other governmental personnel; lift, push, pull or otherwise move up to 25 pounds of audit files & documentation, containers of taxpayer records, or computer & peripherals necessary for conduct of audit/refund investigation.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

-12 mos. exp. as Tax Commissioner Agent 3, 66813; 13 quarter credit hours or 9 semester credit hours of accounting courses;

-Or 24 mos. exp. as Tax Commissioner Agent 2, 66812; 13 quarter credit hours or 9 semester credit hours of accounting courses;

-Or completion of undergraduate core program in accounting, public administration or other business related field; 13 quarter credit hours or 9 semester credit hours of accounting courses; 9 mos. exp. in position involving contact with general public; 12 mos. accounting &/or auditing &/or taxation exp.;

-Or 12 mos. exp. as a Tax Auditor Agent 1, 66851;

-Or 3 yrs. accounting &/or auditing &/or taxation exp.; 9 mos. exp. in position involving contact with general public;

-Or current CPA, CMA, CIA Certificate or JD, LLB, MBA, LLM, Master's Degree in Accounting or Master's Degree in Taxation; 9 mos. exp. in position involving contact with general public;

-Or equivalent of Minimum Class Qualifications for Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Successful completion of training in (1) advanced presentation skills including assisting in preparation of multimedia presentation tools (e.g., PowerPoint) for use by department personnel, other agencies & tax professionals, (2) specialized computer training on department supported hardware & software, as needed, (3) specialized training on department accessible/supported data base & related information systems (e.g., ITAS, ICE, IMOD, CUBS, CICS) as needed; (4) training courses in area of tax specialty, which may include attending national/state workshop on periodic basis, (5) leadership development, (6) specialized training courses on policy/procedural/processing guidelines. Employee must complete mandated training within two years from date of appointment or be subject to discipline.

Note: Employees must successfully complete designated prerequisites.

UNUSUAL WORKING CONDITIONS:

Requires overnight travel &/or work at alternative sites as assigned.

Note: For positions that require travel, incumbent must provide their own transportation.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Tax Commissioner Agent 5	66815	014	05/11/2008	32

JOB DUTIES IN ORDER OF IMPORTANCE (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Serves as team leader over lower-level tax commissioner agents performing office audits & audit reviews or tax service program resolution functions &/or assessment resolution functions (e.g., in connection with tax rules, regulations, laws & procedures, uses discretion based on post-assessment data to reduce penalties &/or re-compute tax liability & issues correcting documentation where necessary);

OR

Serves as project lead in development or modification & implementation of programs & systems involving innovations constituting significant impact on or change to department operations (e.g., such development, modification & implementation includes, but is not limited to, identifying needs & requirements; defining business rules; participating in initial design; developing test scenarios; analyzing test results; changing designs as necessary; developing training materials & training lower-level tax commissioner agents in use of program or system);

OR

Performs office audits & audit reviews.

Performs tax service programs (e.g., has discretion to reduce penalty within established business rules; discretion to accept exception or deduction with documentation within established business rules; discretion to extend, within established business rules, date for replying to departmental inquiry) to interpret applicable state & federal tax laws & court cases to make decisions; conducts, researches & applies technical & procedural guidelines; utilizes data processing systems & data bases to obtain, verify &/or adjust tax account information; researches & analyzes tax returns suspended by computer system; makes necessary corrections to return through on-line entry & advises taxpayers if tax liability changes; &/or in absence of unit supervisor or as requested, ensures that operations of unit are completed; represents supervisor when assigned & as appropriate at hearings, staff meetings, & project meetings that supervisor is unable to attend; assists supervisor on special projects of work unit (e.g., analyzes trends; conducts statistical research; investigates changes in legislation); &/or under direction, coordinates one or more taxpayer outreach programs (e.g., HOP, small business workshops, VITA) or one or more inter-agency programs (e.g., tax refund offsets, liquor renewal, Attorney General collections).

Develops, evaluates &/or conducts formal training (i.e., tax &/or technical) for internal &/or external personnel (e.g., core level & specialty training courses in taxes & training courses in workflow processes); prepares & updates training materials & procedures; researches & composes technical papers on issues pertaining to tax policies; responds to questionnaires & makes presentations.

Provides assistance to public at Internal Revenue Service or alternative work sites; provides assistance to both lower & higher-level tax commissioner agents; performs office duties as assigned (e.g., opens or sorts incoming mail & prepares outgoing mail); verifies & processes voluntary payments & misdirected tax returns; reviews & approves taxpayer requested extensions of time to file & pay tax; acts as information coordinator (e.g., internet; Intranet; publications); attends meetings, training sessions & workshops; testifies before official government bodies (e.g., Liquor Commission, Board of Tax Appeals, Bankruptcy Court); handles inquiries from Problem Resolution Officer & other referrals; investigates, evaluates & resolves taxpayer issues or complaints which arise from incomplete or erroneous work; recommends changes in program, unit or division work procedures.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; business; customer service; departmental processing guidelines; tax return preparation & taxpayer assistance; applicable federal & state tax laws & court decisions; employee training & development; lead work; public relations. Skill in operation of personal computer; use of office system software; use of tax service program & tracking program applications; use of general office equipment*. Ability to conduct office audits &/or assessment resolution requiring discretionary interpretation of applicable state & federal tax laws & court cases, with guidance, to reach decisions, or assist in ensuring consistent application of policies; communicate effectively verbally & in writing; calculate fractions, decimals & percentages; develop complex reports & position papers; gather, collate & classify information about data, people or things; handle sensitive inquiries from & contacts with taxpayers, tax practitioners, attorneys, CPA's, Enrolled Agents & other governmental personnel; lift, push, pull or other wise move up to 25 pounds of audit files & documentation, containers of taxpayer records, or computer & peripherals necessary for conduct of

audit/refund investigation.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

-24 mos. exp. as Tax Commissioner Agent 3, 66813; 13 quarter credit hours or 9 semester credit hours of accounting courses;

-Or 12 mos. exp. as Tax Commissioner Agent 4, 66814; 13 quarter credit hours or 9 semester credit hours of accounting courses;

-Or completion of undergraduate core program in accounting, public administration or other business related field; 13 quarter credit hours or 9 semester credit hours of accounting courses; 9 mos. exp. in position involving contact with general public; 18 mos. accounting &/or auditing &/or taxation exp.;

-Or 12 mos. exp. as a Tax Auditor Agent 2, 66852;

-Or 4 yrs. accounting &/or auditing &/or taxation exp.; 9 mos. exp. in position involving contact with general public;

-Or current CPA, CMA, CIA certificate or JD, LLB, MBA, LLM, Master's Degree in Accounting or Master's Degree in Taxation; 9 mos. exp. in position involving contact with general public;

-Or equivalent of Minimum Class Qualifications for Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Successful completion of training in (1) giving effective speeches & presentations including preparing multimedia presentation tools (e.g., PowerPoint) for use by department personnel, other agencies & tax professionals, (2) specialized computer training on department supported hardware & software as needed, (3) specialized training on department accessible/supported data base & related information systems (e.g., ITAS, ICE, IMOD, CUBS, CICS) as needed, (4) training courses in area of tax specialty, which may include attending national/state workshop on periodic basis, (5) leadership development, (6) specialized training courses on policy/procedures/processing guidelines. Employee must complete mandated training within two years from date of appointment or be subject to discipline.

Note: Employees must successfully complete designated prerequisites.

UNUSUAL WORKING CONDITIONS:

Requires overnight travel &/or work at alternative sites as assigned.

Note: For positions that require travel, incumbent must provide their own transportation.

CLASS TITLE	CLASS NUMBER	B. U.	EFFECTIVE	PAY RANGE
Tax Commissioner Agent Supervisor 1	66816	EX	04/02/2006	13

JOB DUTIES IN ORDER OF IMPORTANCE (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Supervises one group or unit of tax commissioner agents, recommends procedural & policy revisions in cases of non-existent or those conflicting with precedence, consults & corresponds with taxpayers & their representatives regarding office audit findings, procedural questions, interpretation of applicable rules, laws, regulations & other information, provides solutions to procedural difficulties & interpretation of case, administrative & statutory tax law.

Assists higher-level supervisory/managerial personnel in development/revision of policies & operational procedures & in reviewing proposed legislation; performs various tax service program duties as necessary; oversees preparation, updating & writing of procedures; prepares & delivers speeches concerning tax laws.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; general business; departmental processing guidelines; tax return preparation & taxpayer assistance; applicable federal & state tax laws & court decisions; employee training & development; lead work; supervisory principles & techniques*; public & human relations; interviewing*; management*. Skill in operation of personal computer, using office system software, & use of compliance & tracking program applications; use of general office equipment*. Ability to provide solutions involving many variables to resolve procedural difficulties & interpret case, administrative & statutory tax law; use statistical analysis; develop complex reports & position papers; gather, collate & classify information about data, people or things; resolve angry complaints & handle sensitive inquiries from & contacts with taxpayers, tax practitioners, attorneys, CPA's, Enrolled Agents & other governmental personnel; lift, push, pull or otherwise move up to 25 pounds of audit files & documentation, containers of taxpayer records, or computer & peripherals necessary for conduct of audit/refund investigation.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

-2 yrs. exp. as Tax Commissioner Agent 4, 66814;

-Or 2 yrs. exp. as Tax Auditor Agent 2, 66852;

-Or 12 mos. exp. as Tax Commissioner Agent 5, 66815, or Tax Auditor Agent 3, 66853, or Tax Auditor Agent 4, 66854, or Tax Auditor Agent 5, 66855;

-Or 12 mos. exp. as Tax Auditor Agent Manager 1, 66856, or Tax Auditor Agent Manager 2, 66857;

-Or 12 mos. exp. as Management Analyst Supervisor 1, 63215, or Management Analyst Supervisor 2, 63216; 13 quarter credit hours or 9 semester credit hours of accounting courses;

-Or completion of undergraduate core program in accounting, public administration or other business related field; 2 yrs. exp. in supervisory principles/techniques;

-Or Current CPA, CMA, CIA Certificate or JD, LLB, MBA, LLM, Master's Degree in Accounting or Master's Degree in Taxation;

-Or 7 yrs. accounting &/or auditing &/or taxation exp.

-Or equivalent of Minimum Class Qualifications for Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

May require overnight travel or work at alternative sites.

Note: For positions that require travel, incumbent must provide their own transportation.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Tax Commissioner Agent Supervisor 2	66817	EX	04/02/2006	14

JOB DUTIES IN ORDER OF IMPORTANCE (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Serves as section or multiple unit supervisor & coordinates planning, preparation, presentation & implementation of work assignments, directs & oversees development & implementation of programs which will ensure proper processing of tax documents, proper maintenance of tax accounts & compliance with tax laws, rules & regulations, researches & advises immediate supervisor on policy decisions related to tax laws, rules & regulations, coordinates activities with other sections, units, divisions & taxpayer service centers & supervises assigned staff;

OR

Manages day to day operations in one assigned taxpayer service center, assists higher-level Tax Commissioner Agent Supervisors &/or Tax Program Administrators in Taxpayer Services Administration Division with coordinating, planning, preparation, presentation & implementation of work assignments & programs assigned to one taxpayer service center, assists & advises higher-level Tax Commissioner Agent Supervisors &/or Tax Program Administrators in Taxpayer Services Administration Division in formulating policies & procedures affecting all taxpayer service centers to ensure consistent & equitable implementation, assists higher-level Tax Commissioner Agent Supervisors &/or Tax Program Administrators in Taxpayer Services Administration Division with identifying methods to improve work flow, developing/modifying tax programs, planning & implementing &/or evaluating training programs for taxpayer service center tax agents, directs, oversees & monitors assigned taxpayer service center staff to ensure assigned programs & duties are properly implemented, proper servicing of taxpayer contacts (e.g., walk-ins, telephone inquiries), efficient & proper processing of tax documents, proper maintenance of tax accounts & compliance with tax laws, rules & regulations, researches & advises higher-level Tax Commissioner Agent Supervisors &/or Tax Program Administrators in Taxpayer Services Administration Division on policy decisions related to tax laws, rules & regulations, coordinates activities with other sections, units, divisions & taxpayer service centers, reviews office audits, investigations, office activities, reports & correspondence & supervises assigned staff;

OR

Serves as technical resource person to tax commissioner agents on laws, rules &/or regulations applicable to given situations in one assigned taxpayer service center or one assigned division & assists higher-level management personnel with special projects as assigned, manages special agency-wide tax-related programs, if assigned (e.g., taxpayer outreach programs, compliance programs) or does all preceding & supervises assigned staff.

Meets with taxpayers &/or their representatives; performs various tax service program duties as necessary; confers with personnel of Adjudicative Board or other governmental agencies (e.g., Auditor, Attorney General, Hearing Board, federal agencies) to discuss taxpayer appeals &/or to coordinate specific tax-related programs; examines application of statutes, rules & court decisions & prepares internal reports; analyzes court decisions & proposed legislation; &/or acts as taxpayer service center hearing officer to issue recommendations to resolve disputed tax assessments in one or more category of taxes.

Participates in meetings, seminars, conventions, training sessions &/or workshops; delivers speeches before technical & governmental audiences & taxpayers; reviews methods to eliminate/minimize defects & means for tax evasion & determines enforcement policy; answers inquiries from taxpayers &/or their representatives, county officials or general public in person, by telephone or in writing; works on special/complex assignments &/or performs other administrative, technical or supervisory duties as assigned.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; general business; departmental processing guidelines, procedures & directives; tax return preparation & taxpayer assistance; employment law*; applicable federal & state tax laws & court decisions; employee training & development; supervisory principles & techniques; public & human relations; interviewing, management. Skill in operation of personal computer, using office system software, & use of tax service & tracking program applications; use of general office equipment*. Ability to direct & oversee development & implementation of programs to ensure proper processing of tax documents, maintenance of tax accounts, & compliance with tax law, rules & regulations; communicate effectively, verbally & in writing; use statistical analysis; prepare & deliver speeches & training presentations before technical & governmental audiences & taxpayers; gather, collate & classify information about data, people or things; resolve complaints from angry taxpayers &/or their representatives & handle sensitive contacts with other governmental officials; lift, push, pull or otherwise move up to 25 pounds of audit files & documentation, containers of taxpayer records,

or computer & peripherals necessary for conduct of audit/refund investigation.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

3 yrs. exp. as Tax Commissioner Agent 4, 66814, or Tax Auditor Agent 2, 66852;

-Or 2 yrs. exp. as Tax Commissioner Agent 5, 66815; or Tax Auditor Agent 3, 66853;

-Or 1 yr. exp. as Tax Commissioner Agent Supervisor 1, 66816, or Tax Auditor Agent 4, 66854, or Tax Auditor Agent 5, 66855, or Tax Auditor Agent Manager 1, 66856, or Tax Auditor Agent Manager 2, 66857;

-Or 2 yrs. exp. as Management Analyst Supervisor 1, 63215; 13 quarter credit hours or 9 semester credit hours of accounting courses; 2 yrs. exp. in supervisory principles/techniques;

-Or 1 yr. exp. as Management Analyst Supervisor 2, 63216; 13 quarter credit hours or 9 semester credit hours of accounting courses; 2 yrs. exp. in supervisory principles/techniques;

-Or completion of undergraduate core program in accounting, public administration or other business related field; 2 yrs. exp. in supervisory principles/techniques;

-Or Current CPA, CMA, CIA Certificate or JD, LLB, MBA, LLM, Master's Degree in Accounting or Master's Degree in Taxation; 2 yrs. exp. in supervisory principles/techniques;

-Or 7 yrs. accounting &/or auditing &/or taxation exp.; 2 yrs. exp. in supervisory principles/techniques;

-Or equivalent of Minimum Class Qualifications for Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

May require overnight travel or work at alternative sites.

Note: For positions that require travel, incumbent must provide their own transportation.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Tax Commissioner Agent Supervisor 3	66818	EX	01/21/2007	15

JOB DUTIES IN ORDER OF IMPORTANCE (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Serves as assistant division administrator & coordinates, plans, directs & implements administrative, technical &/or general operations, acts in absence of administrator when designated, assists in formulating policies & procedures, resolves major policy & administrative questions, provides policy & procedural guidelines to operating personnel in assigned area, administers administrative, technical &/or general operations as necessary (e.g., assists in making personnel assignments, to include those to lower-level supervisors; recruitment, interviewing, rating & recommending applicants for hire & training personnel; reviews office audits, investigations, office activities, reports & correspondence; interprets tax laws, rules, regulations & policies; & resolves differences in interpretation & application of tax laws) & supervises assigned staff;

OR

Develops & implements all internal & external rules & procedures governing operations of department's problem resolution office, initiates & recommends new policies & procedures affecting administrative operations, supervises problem resolution office staff & coordinates problem resolution activities with other sections/divisions of department & problem resolution office in Attorney General's office;

OR

Serves as technical resource person to tax commissioner agents in two or more taxpayer service centers or two or more divisions on laws, rules &/or regulations applicable to given situations & coordinates & completes special projects as assigned by Tax Program Administrators, devises methods of efficient work flow, assists in developing/modifying tax programs or does all of preceding & supervises assigned staff;

OR

Provides on-going direction & guidance & monitors personnel & activities relative to variety of administrative matters in two or more taxpayer service centers, analyzes & evaluates administrative operations, policies & procedures & assists Tax Program Administrator of Taxpayer Services Administration Division in determining personnel needs, identifying classification problems, & planning & administering taxpayer service center personnel programs & supervises assigned staff.

Researches & analyzes enacted & proposed legislation & court decisions to determine impact on existing & proposed operations & policies; researches & provides solutions to technical or administrative operational problems; develops technical, reference manuals, training & instructional materials; is responsible for overall technical training for taxpayer service center or division; researches & responds to correspondence on behalf of department; initiates or recommends new policies &/or procedures; ensures uniform application of tax laws; coordinates activities with other state & county officials.

Participates in conferences, seminars, workshops &/or meetings of civic groups, tax agents, taxpayers &/or other private & public officials; prepares & delivers speeches before technical & general audiences; testifies in court or before Board of Tax Appeals; conducts &/or attends staff meetings; performs other administrative, technical &/or supervisory duties as assigned.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; general business; departmental processing guidelines, procedures & directives; tax return preparation & taxpayer assistance; employment law*; applicable federal & state tax laws & court decisions; employee training & development; supervisory principles & techniques; public & human relations; interviewing; management. Skill in operation of personal computer, using office system software, & use of tax service & tracking program applications; use of general office equipment*. Ability to direct & oversee development & implementation of programs to ensure proper processing of tax documents, maintenance of tax accounts, & compliance with tax law, rules & regulations; communicate effectively, verbally & in writing; use statistical analysis; prepare & deliver speeches & training presentations before technical & governmental audiences & taxpayers; gather, collate & classify information about data, people or things; resolve complaints from angry taxpayers &/or their representatives & coordinate activities with other state & county officials; lift, push, pull or other wise move up to 25 pounds of audit files & documentation, containers of taxpayer records, or computer & peripherals necessary for conduct of audit/refund investigation.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

-2 yrs. exp. as Tax Commissioner Agent Supervisor 1, 66816;

-Or 1 yr. exp. as Tax Commissioner Agent Supervisor 2, 66817, or Tax Auditor Agent Manager 1, 66856, or Tax Auditor Agent Manager 2, 66857;

-Or 1 yr. exp. as Management Analyst Supervisor 2, 63216; 13 quarter credit hours or 9 semester credit hours of accounting courses; 3 yrs. exp. in supervisory principles/techniques;

-Or completion of undergraduate core program in accounting, public administration or other business related field; 3 yrs. exp. in supervisory principles/techniques;-

-Or Current CPA, CMA, CIA Certificate or JD, LLB, MBA, LLM, Master's Degree in Accounting or Master's Degree in Taxation; 3 yrs. exp. in supervisory principles/techniques;

-Or 7 yrs. accounting &/or auditing &/or taxation exp.; 3 yrs. exp. in supervisory principles/techniques;

-Or equivalent of Minimum Class Qualifications for Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

May require overnight travel or work at alternative sites.

Note: For positions that require travel, incumbent must provide their own transportation.