

STATE OF OHIO (DAS) CLASSIFICATION SPECIFICATION	CLASSIFICATION SERIES Tax Examiner	SERIES NUMBER 6681
	MAJOR AGENCIES Taxation Only	EFFECTIVE 04/17/2016

SERIES PURPOSE

The purpose of the Tax Examiner occupation is to assist the Tax Commissioner in the administration of tax laws, rules, regulations, & procedures through tax service programs &/or audits (e.g., office &/or field) & refund investigations.

At the developmental level, incumbents learn to perform & perform taxpayer customer services programs.

At the full performance level, incumbents plan & conduct audits (e.g., office &/or field) & refund investigations of taxpayers' business operations or of non-resident, individual taxpayers; &/or perform tax services programs.

At the expert level, incumbents plan & conduct audits (e.g., office &/or field) & refund investigations of taxpayers' business operations or of non-resident, individual taxpayers; &/or perform specialized tax services programs as an expert in one or more specific tax type(s); & serve as team leader over lower-level tax examiners.

At the supervisory/managerial level, incumbents supervise tax examiners (e.g., Tax Examiner Associates, Tax Examiners, &/or Tax Examiner Specialists) &/or other employees or direct & oversee development & implementation of special agency-wide tax related program(s).

At the second managerial level, incumbents act as assistant administrator, supervise supervisory personnel & assume full responsibility for division in absence of Tax Program Administrator.

At the second administrative level, incumbents direct, coordinate, manage, & evaluate all internal & external operations in assigned multiple tax divisions & supervise tax program administrators; or direct, coordinate, manage, & evaluate all internal & external operations in one assigned tax division & plan, develop, implement, & evaluate innovative tax program(s) assigned directly by Tax Commissioner which may affect how department will do business.

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

Tax Service Program: A function or task that provides information, education, &/or assistance to taxpayers &/or taxpayer representatives.

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

Accounting Exp.: Maintaining or processing financial information for business purposes, making a financial record of business transactions, & analyzing results.

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 can be conducted at an office of the Ohio Department of Taxation or at taxpayer's office or other designated place of business.

OAKS: Ohio Administrative Knowledge System

STARS: State Taxation Accounting and Revenue System

Team Leader: A tax examiner specialist who is formally assigned to coordinate & enforce existing division implementation of tax code, polices & methods & ensure that a team of lower level tax examiner & tax examiner associates follow division protocol & guidelines.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Tax Examiner Associate	66811	29	04/17/2016

CLASS CONCEPT

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

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Tax Examiner	66812	31	04/17/2016

CLASS CONCEPT

The full performance level class works under general supervision & requires considerable knowledge of accounting & applicable state & federal tax laws, rules, & procedures & court cases in order to plan & conduct audits (e.g., office &/or field) & refund investigations of taxpayer's business operations or of non-resident, individual taxpayers; &/or perform tax services programs.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Tax Examiner Specialist	66813	33	04/17/2016

CLASS CONCEPT

The expert level class works under general direction & requires extensive knowledge of accounting & applicable state & federal tax laws, rules & procedures, & court cases in order to plan & conduct audits (e.g., office &/or field) & refund investigations of taxpayers' business operations or of non-resident, individual taxpayers &/or perform specialized tax services programs (e.g., specific tax types undergoing reform, legislative tax code changes, technological impact) as an expert in one or more specific tax type(s) &/or serve as team leader over lower-level tax examiners.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Tax Examiner Manager	66816	13	04/17/2016

CLASS CONCEPT

The supervisory/managerial level class works under general direction & requires thorough knowledge of accounting, departmental processing guidelines, auditing, tax return preparation & taxpayer assistance, applicable federal & state tax laws & court decisions, & employee training & development in order to supervise tax examiners (e.g., Tax Examiner Associates, Tax Examiners, &/or Tax Examiner Specialists) &/or other employees or manage & oversee development & implementation of special agency-wide tax related program(s) to include formulation & implementation of program policy.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Tax Program Assistant Administrator	66817	15	04/17/2016

CLASS CONCEPT

The second managerial level class works under general direction & requires extensive knowledge of accounting &/or auditing, 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 operational manager for multiple supervisory subordinates & coordinate, plan, direct, & implement administrative, technical, &/or general tax program services & assume full responsibility for division in absence of Tax Program Administrator.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Tax Program Administrator	66818	16	04/17/2016

CLASS CONCEPT

The first administrative level class works under administrative direction & requires extensive knowledge of management principles/techniques, supervisory principles/techniques, & public relations in order to direct, coordinate, manage, & evaluate all internal & external operations in assigned tax division & supervise Tax Examiner Managers &/or Tax Program Assistant Administrators &/or professional staff; or plan, develop, implement, & evaluate one new or existing tax program as assigned directly by Tax Commissioner, interact with departmental personnel & others inside & outside department & supervise staff.

JOB TITLE

Tax Program Executive

JOB CODE

66819

PAY GRADE

17

EFFECTIVE

04/17/2016

CLASS CONCEPT

The second administrative level class works under administrative direction & requires extensive knowledge of management principles/techniques, supervisory principles/techniques, & public relations in order to direct, coordinate, manage, & evaluate all internal & external operations in assigned multiple tax divisions & supervise Tax Program Administrators &/or other management personnel; or to direct, coordinate, manage, & evaluate all internal & external operations in one assigned tax division & plan, develop, implement & evaluate innovative tax program(s), as assigned directly by Tax Commissioner, which may result in changing how department will do business, interact with outside consultants &/or state legislature &/or departmental personnel to affect changes, act as spokesperson for Tax Commissioner & supervise staff.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Tax Examiner Associate	66811	14	29	04/17/2016

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.)

1. Learns to perform & performs taxpayer customer services programs as assigned:

- Answers routine questions or contacts taxpayers &/or their representatives via phone, written correspondence, or in person to address discrepancies &/or requests supporting documentation, &/or collects payments, &/or assists with completing tax forms & escalates non-routine questions &/or issues to higher level examiner (e.g. deals with very high volume of personal contact related to taxpayer customer services, answers continual stream of recorded calls from general public on all issues related to personal income tax, business income tax &/or sales tax; answers questions from taxpayers or taxpayer representatives & explains how to file & remit tax returns &/or payments, reviews taxpayer account to provide summary/guidance regarding billing or assessment notices, answers tax &/or tax liability questions regarding Ohio Revised Code)
- Confers with taxpayers &/or their representatives to discuss issues, laws, & regulations involved in returns, & to resolve problems with returns
- Uses tax system software, database user interface & query software, document management software, electronic mail software, & spreadsheet software to obtain & maintain records for each inquiry/action including contacts, demographics, & notes
- Notifies taxpayers &/or their representatives of any overpayment or underpayment, & either issues refund or requests further payment
- Verifies & processes voluntary payments & misdirected tax returns
- Communicates with other government agencies & outside groups on routine matters to clarify & explain department policies & procedures
- Researches & analyzes tax returns &/or payments not able to be processed by automated systems, creates &/or adjusts documents into acceptable format, scans documents, maintains check log & calculates daily revenue deposits into OAKS, verifies payments from electronic channels & posts into STARS
- Processes compliance related correspondence such as delinquent cases where tax returns are not received, non-remittance where payment is not made in full or variance where discrepancy exists; processes bankruptcy assessments & certified assessments, processes offsets of taxpayer's refunds to be applied to other debts & responds to calls & correspondence from IRS programs

2. Maintains knowledge of tax code changes & standard operating procedures & business rules to properly address taxpayer information; performs office duties as assigned (e.g., opens &/or sorts incoming mail); attends &/or assists in conducting formal meetings & workshops.

MAJOR WORKER CHARACTERISTICS

Knowledge:

- Customer & Personal Service — Knowledge of principles & processes for providing customer & personal services including active listening, assessing & understanding customer needs, meeting quality standards for services, & evaluating customer satisfaction.
- Business & Accounting — Knowledge of business & accounting principles & practices, & the analysis & reporting of financial data.
- Law & Government — Knowledge of laws, legal codes, court procedures, precedents, government regulations, executive orders, & agency rules pertaining to taxation.*
- Taxation Office Practices & Procedures — Knowledge of office procedures & systems such as managing files & records, designing forms, & other office procedures & terminology.*
- Mathematics — Knowledge of arithmetic, algebra, & descriptive statistics & their applications for problem solving.

Skill:

- Computer Use – Skill in using a personal computer & applicable software (e.g., word processing, spreadsheet, database, statistical packages).

Ability:

- Critical Thinking — Using logic & reasoning (including finding relationships among seemingly unrelated events) to identify various solutions, conclusions, or approaches to complex problems; evaluate their strengths & weaknesses (including understanding implications for future decision-making); & choose the most appropriate one.
- Oral & Written Comprehension — The ability to listen to, read, & understand information & ideas presented through spoken words, sentences, & writing.
- Oral Expression — The ability to communicate information & ideas in speaking so intended audience (e.g., taxpayers, tax practitioners, attorneys, CPAs, Enrolled Agents, & other government personnel) will understand.
- Written Expression – The ability to communicate effectively in writing as appropriate for the needs of the audience (e.g., taxpayers, tax practitioners, attorneys, CPAs, Enrolled Agents, & other government personnel) including using the correct meaning & spelling of words, rules of composition, & grammar.
- Problem Sensitivity — The ability to tell when something is wrong or is likely to go wrong. It may not involve solving the problem, only recognizing there is a problem.
- Establish & Maintain Effective Working Relationships – The ability to develop constructive & cooperative working relationships with others & maintain them over time.

(*) Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT

Undergraduate core program in business related field or public administration which included 2 courses in accounting; 3 mos. exp. in customer service.

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

TRAINING & DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT

Not applicable.

UNUSUAL WORKING CONDITIONS

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

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Tax Examiner	66812	14	31	04/17/2016

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.)

1.

- a. Plans & conducts audits (e.g., office &/or field) & refund investigations of taxpayers' business operations or of non-resident, individual taxpayers &/or their representatives:
- Collects, analyzes, & investigates activities & records of taxpayers to enforce laws & regulations & to ensure compliance of tax obligation
 - Performs pre-audit analysis to determine scope of audit
 - Drafts narrative notes, remarks, & other correspondence to explain & support audit & refund recommendations; drafts correspondence to request supporting documentation &/or other information from taxpayer &/or their representatives
 - Confers with taxpayers &/or their representatives to discuss audit scope, methodology, procedures, use of sampling, & interim &/or final audit/refund findings
 - Educates taxpayers &/or their representatives to be in compliance with current & future filings
 - Testifies before official government bodies, Board of Tax Appeals, &/or courts

&/OR

- b. Performs tax service programs that require limited discretion to interpret applicable tax laws & court cases to make decisions:
- Provides assistance/instruction to Tax Examiner Associates &/or other Tax Examiners regarding inquiries, correspondence for taxpayers, projects, &/or audits
 - Answers high volume of escalated & non-routine questions or contacts taxpayers &/or their representative via phone, written correspondence, or in person to address discrepancies &/or requests supporting documentation &/or collects payments &/or assists with completing tax forms
 - Confers with taxpayers &/or their representatives to discuss issues, laws, & regulations involved in returns, & to resolve problems with returns
 - Uses tax system software, database user interface & query software, document management software, electronic mail software, & spreadsheet software to obtain & maintain records for each inquiry/action including contacts, demographics, & notes
 - Notifies taxpayers &/or their representatives of any overpayment or underpayment, & either issues a refund or requests further payment
 - Verifies & processes voluntary payments & misdirected tax returns
 - Communicates with other government agencies & outside groups on routine matters to clarify & explain department policies & procedures
 - Testifies before official government bodies, Board of Tax Appeals, &/or courts.

2. Processes compliance related correspondence such as delinquent cases where tax returns are not received, non-remittance where payment is not made in full or variance where discrepancy exists; processes bankruptcy assessments & certified assessments, processes offsets of taxpayer's refunds to be applied to other debts & responds to calls & correspondence from IRS programs.
3. Assists in conducting tax &/or other technical training for internal &/or external personnel; delivers speeches &/or participates in small business workshops &/or presentations as assigned; performs office duties as assigned (e.g., opens &/or sorts incoming mail).

MAJOR WORKER CHARACTERISTICS

Knowledge:

- Customer & Personal Service — Knowledge of principles & processes for providing customer & personal services including active listening, assessing & understanding customer needs, meeting quality standards for services, & evaluating customer satisfaction.
- Business & Accounting — Knowledge of business & accounting principles & practices, & the analysis & reporting of financial data.
- Law & Government — Knowledge of laws, legal codes, court procedures, precedents, government regulations, executive orders, & agency rules pertaining to taxation.*
- Taxation Office Practices & Procedures — Knowledge of office procedures & systems such as managing files & records, designing forms, & other office procedures & terminology.*
- Mathematics — Knowledge of arithmetic, algebra, & statistics (e.g., statistical sampling or block sampling) & their applications for problem solving.
- Tax Audit Practices & Principles – Knowledge of the principles & practices (e.g., managed audits, participatory audits; data screening, audit plans) necessary to conduct tax audits.*

Skill:

- Computer Use – Skill in using a personal computer & applicable software (e.g., word processing, spreadsheet, database, statistical packages).

Ability:

- Critical Thinking — Using logic & reasoning (including finding relationships among seemingly unrelated events) to identify various solutions, conclusions, or approaches to complex problems; evaluate their strengths & weaknesses (including understanding implications for future decision-making); & choose the most appropriate one.
- Oral & Written Comprehension — The ability to listen to, read, & understand information & ideas presented through spoken words, sentences, & writing.
- Oral Expression — The ability to communicate information & ideas in speaking so intended audience (e.g., taxpayers, tax practitioners, attorneys, CPAs, Enrolled Agents, & other government personnel) will understand.
- Written Expression – The ability to communicate effectively in writing as appropriate for the needs of the audience (e.g., taxpayers, tax practitioners, attorneys, CPAs, Enrolled Agents, & other government personnel) including using the correct meaning & spelling of words, rules of composition, & grammar.
- Problem Sensitivity — The ability to tell when something is wrong or is likely to go wrong. It may not involve solving the problem, only recognizing there is a problem.
- Establish & Maintain Effective Working Relationships – The ability to develop constructive & cooperative working relationships with others & maintain them over time.

(*) Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT

Undergraduate core program in business related field or public administration which included 3 courses in accounting; 15 mos. exp. in customer service.

-OR 12 mos. exp. as a Tax Examiner Associate, 66811.

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

For positions performing audits per the approved Position Description on file, qualifications are established in accordance with O.R.C. 5703.17.

Must provide own transportation unless State vehicle is provided.

TRAINING & DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT

Not applicable.

UNUSUAL WORKING CONDITIONS

Some field assignments may require extensive travel & overnight stays as necessitated by particular task, geographical location, & expertise required.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Tax Examiner Specialist	66813	14	33	04/17/2016

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.)

1.

- a. As an expert in one or more specific tax type(s), plans & conducts audits (e.g., office &/or field) & refund investigations of taxpayers' business operations or of non-resident, individual taxpayers using discretionary interpretation to solve taxpayer issues, negotiates resolution of tax issues using interpretation of tax law/case law throughout entire audit process to final resolution/outcome of complex audit finding with corporation designees such as chief financial officers, engineers, corporate tax attorneys & certified public accountants specializing in taxation to include tax liability & payment:
- Collects, analyzes, & investigates activities & records of taxpayers to enforce laws & regulations & to ensure compliance of tax obligation
 - Uses complex formulations (e.g. block sampling, statistical sampling) in order to perform pre-audit analysis to determine scope of audit
 - Drafts narrative notes, remarks, & other correspondence to explain & support audit & refund recommendations; drafts correspondence to request supporting documentation &/or other information from the taxpayer &/or their representatives
 - Confers with taxpayers &/or their representatives to discuss audit scope, methodology, procedures, use of sampling, & interim &/or final audit/refund findings
 - Educates taxpayers &/or their representatives to be in compliance with current & future filings
 - Provides onsite direction & coordination of activities of a team of lower level tax examiners
 - Develops, evaluates & conducts technical training classes

&/OR

- b. As an expert in one or more specific tax type(s), performs advanced, specialized tax service programs (e.g., specific tax types undergoing reform, legislative tax code changes, technological impact):
- Provides expert assistance/instruction to Tax Examiner Associates, Tax Examiners, &/or other Tax Examiner Specialists regarding inquiries, correspondence from taxpayers, projects, &/or audits
 - Responds to a high volume of complex taxpayer inquiries (e.g. via phone, written correspondence, or in person) to address discrepancies &/or requests supporting documentation, &/or collects payments, &/or assists with completing tax forms
 - Confers with taxpayers &/or their representatives to discuss the issues, laws, & regulations involved in returns & to resolve problems with returns
 - Uses tax system software, database user interface & query software, document management software, electronic mail software, & spreadsheet software to obtain & maintain records for each inquiry/action including contacts, demographics, & notes
 - Notifies taxpayers &/or their representatives of any overpayment or underpayment, & either issues a refund or requests further payment
 - Verifies & processes voluntary payments & misdirected tax returns
 - Communicates with other government agencies & outside groups on routine matters to clarify & explain department policies & procedures

- Testifies before official government bodies, Board of Tax Appeals, &/or courts

&/OR

c. Serves as team leader over lower-level tax examiners (e.g., Tax Examiners &/or Tax Examiner Associates) including reviewing audit reports of tax examiners to monitor adequacy of scope of reports or to discover specific weaknesses in internal routines, conducts orientation classes on agency operations & protocols, acts as mentor & technical advisor to coordinate & enforce existing intra-division implementation of tax code.

2. Assists in conducting tax &/or other technical training for internal &/or external personnel; delivers speeches &/or participates in small business workshops &/or presentations as assigned.

MAJOR WORKER CHARACTERISTICS

Knowledge:

- Customer & Personal Service — Knowledge of principles & processes for providing customer & personal services including active listening, assessing & understanding customer needs, meeting quality standards for services, & evaluating customer satisfaction.
- Business & Accounting — Knowledge of business & accounting principles & practices, & the analysis & reporting of financial data.
- Law & Government — Knowledge of laws, legal codes, court procedures, precedents, government regulations, executive orders, & agency rules pertaining to taxation.
- Taxation Office Practices & Procedures — Knowledge of office procedures & systems such as managing files & records, designing forms, & other office procedures & terminology.
- Mathematics — Knowledge of arithmetic, algebra, & statistics (e.g., statistical sampling or block sampling) & their applications for problem solving.
- Tax Audit Practices & Principles – Knowledge of the principles & practices (e.g., managed audits, participatory audits; data screening, audit plans) necessary to conduct tax audits.
- Lead Work – Knowledge of principles for providing work direction & training to lower-level employees.*

Skill:

- Computer Use – Skill in using a personal computer & applicable software (e.g., word processing, spreadsheet, database, statistical packages).

Ability:

- Critical Thinking — Using logic & reasoning (including finding relationships among seemingly unrelated events) to identify various solutions, conclusions, or approaches to complex problems; evaluate their strengths & weaknesses (including understanding implications for future decision-making); & choose the most appropriate one.
- Oral & Written Comprehension — The ability to listen to, read, & understand information & ideas presented through spoken words, sentences, & writing.
- Oral Expression — The ability to communicate information & ideas in speaking so intended audience (e.g., taxpayers, tax practitioners, attorneys, CPAs, Enrolled Agents, & other government personnel) will understand.
- Written Expression – The ability to communicate effectively in writing as appropriate for the needs of the audience (e.g., taxpayers, tax practitioners, attorneys, CPAs, Enrolled Agents, & other government personnel) including using the correct meaning & spelling of words, rules of composition, & grammar.
- Problem Sensitivity — The ability to tell when something is wrong or is likely to go wrong. It may not involve solving the problem, only recognizing there is a problem.
- Establish & Maintain Effective Working Relationships – The ability to develop constructive & cooperative working relationships with others & maintain them over time.

(*) Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT

Graduate core program in business related field or public administration which included 3 courses in accounting; 15 mos. exp. in customer service;

-OR undergraduate core program in business related field or public administration which included 3 courses in accounting; 27 mos. exp. in customer service;

-OR 36 mos. exp. in the Tax Examiner series, 6681, which includes 12 mos. exp. as a Tax Examiner, 66812.

For positions performing audits per the approved Position Description on file, qualifications are established in accordance with O.R.C. 5703.17.

Must provide own transportation unless State vehicle is provided.

TRAINING & DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT

Not applicable.

UNUSUAL WORKING CONDITIONS

Some field assignments may require extensive travel & overnight stays as necessitated by particular task, geographical location, & expertise required. In addition, may be exposed to disagreeable elements while working in the field (e.g. hostile customers & disagreeable working conditions).

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Tax Examiner Manager	66816	EX	13	04/17/2016

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.)

1.
 - a. Supervises Tax Examiners (i.e., Tax Examiner Associates, Tax Examiners, &/or Tax Examiner Specialists) &/or other employees.

OR

 - b. Manages & oversees development & implementation of special agency-wide tax related program(s):
 - participates in development of divisional policy by providing policy development input to upper level management
 - collaborates with-higher-level personnel in development/revision of policies &/or operational procedures &/or audit program &/or in review proposed legislation)
 - participates in final resolution/outcome of complex audit findings with corporate designees, chief financial officer, engineers, corporate tax attorneys & certified public accountants specializing in taxation
2. Manages lower level staff in preparation & maintenance of tax records & ensures staff follow guidelines in records management.
3. Manages preparation & maintenance of aspect quality management program(e.g. call monitoring & evaluation processes from front line supervisors to include protocols for negative surveys, call evaluation & threatening calls, listen to audio recordings of telephone calls from general public to tax examiner associates & tax examiners):
 - checks for quality customer services & to improve internal processes
 - investigates negative surveys/complaints of poor or inadequate customer services
 - informs upper level management of disciplinary issues relative to interactions with examiners & general public
4. Prepares & reviews operational reports & schedules to ensure accuracy & efficiency:
 - recommends appropriate audit methodologies/techniques; confers with taxpayers &/or their representatives regarding audits (e.g., office &/or field) findings, inquiries, procedural questions, interpretation of applicable laws, rules, regulations, & other information
 - serves as technical resource to subordinates to provide solutions to procedural difficulties & interpretation of case, administrative, & statutory law; performs tax service program as necessary
 - assists higher-level management in development/revision of policies in reviewing proposed legislation
 - confers with official governmental bodies to discuss taxpayer appeals &/or specific audit programs &/or procedures/techniques; evaluates employees' job performance & monitors compliance of departmental work procedures & policies & recommends appropriate personnel actions
5. Conducts &/or assists in conducting tax technical training for internal &/or external personnel; delivers speeches &/or participates in small business workshops, seminars, conferences, &/or other presentations as assigned.

MAJOR WORKER CHARACTERISTICS

Knowledge:

- Customer & Personal Service — Knowledge of principles & processes for providing customer & personal services including active listening, assessing & understanding customer needs, meeting quality standards for services, & evaluating customer satisfaction.
- Business & Accounting — Knowledge of business & accounting principles & practices, & the analysis & reporting of financial data.
- Law & Government — Knowledge of laws, legal codes, court procedures, precedents, government regulations, executive orders, & agency rules pertaining to taxation.
- Taxation Office Practices & Procedures — Knowledge of office procedures & systems such as managing files & records, designing forms, & other office procedures & terminology.
- Mathematics — Knowledge of arithmetic, algebra, & statistics (e.g., statistical sampling or block sampling) & their applications for problem solving.
- Tax Audit Practices & Principles – Knowledge of the principles & practices (e.g., managed audits, participatory audits; data screening, audit plans) necessary to conduct tax audits.
- Administration & Management — Knowledge of business & management principles involved in strategic planning, resource allocation, human resources modeling, leadership technique, production methods, & coordination of people & resources.*

Skill:

- Computer Use – Skill in using a personal computer & applicable software (e.g., word processing, spreadsheet, database, statistical packages).
- Supervisory principles/techniques – Skill in supervising employees including assessing performance to make improvements or take corrective action.*

Ability:

- Critical Thinking — Using logic & reasoning (including finding relationships among seemingly unrelated events) to identify various solutions, conclusions, or approaches to complex problems; evaluate their strengths & weaknesses (including understanding implications for future decision-making); & choose the most appropriate one.
- Oral & Written Comprehension — The ability to listen to, read, & understand information & ideas presented through spoken words, sentences, & writing.
- Oral Expression — The ability to communicate information & ideas in speaking so intended audience (e.g., taxpayers, tax practitioners, attorneys, CPAs, Enrolled Agents, & other government personnel) will understand.
- Written Expression – The ability to communicate effectively in writing as appropriate for the needs of the audience (e.g., taxpayers, tax practitioners, attorneys, CPAs, Enrolled Agents, & other government personnel) including using the correct meaning & spelling of words, rules of composition, & grammar.
- Problem Sensitivity — The ability to tell when something is wrong or is likely to go wrong. It may not involve solving the problem, only recognizing there is a problem.
- Establish & Maintain Effective Working Relationships – The ability to develop constructive & cooperative working relationships with others & maintain them over time.

(*) Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT

Graduate core program in business related field; 3 courses in accounting; 24 mos. exp. in accounting, auditing, &/or taxation; 12 mos. exp. in supervisory principles & techniques; 12 mos. exp. in customer service.

-OR Undergraduate core program in business related field which included 3 courses in accounting; 36 mos. exp. in accounting, auditing, &/or taxation; 12 mos. exp. in supervisory principles/techniques; 12 mos. exp. in customer service.

-OR 12 mos. exp. as a Tax Examiner Specialist, 66813.

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

For positions performing audits per the approved Position Description on file, qualifications are established in accordance with O.R.C. 5703.17.

Must provide own transportation unless State vehicle is provided.

TRAINING & DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT

Not applicable.

UNUSUAL WORKING CONDITIONS

Some field assignments may require extensive travel & overnight stays as necessitated by particular task, geographical location, & expertise required.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Tax Program Assistant Administrator	66817	EX	15	04/17/2016

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.)

1. Serve as operational manager for multiple supervisory subordinates & coordinate, plan, direct, & implement administrative, technical, &/or general tax program services & assume full responsibility for division in absence of Tax Program Administrator:

- coordinates & executes policy & participates in development of division policy & tax methodology
- participates in & provides direct input to upper level management in development/revision of policies &/or operational procedures &/or audit program &/or hearings with internal & external process partners such as compliance division, business tax divisions, personal income tax division, employer withholding tax division & external process partners such as Ohio Business Gateways, Development Service Agency, Secretary of State & County Auditors
- acts as chairperson & liaison in meetings with internal & external process partners.

2. Confers with taxpayers &/or their representatives regarding audits (e.g., office &/or field) findings, inquiries, procedural questions, interpretation of applicable laws, rules, regulations, & other information; provides solutions to procedural difficulties & interpretation of case, administrative, & statutory law; performs tax service program &/or audit work as necessary; assists higher-level personnel in development/revision of policies &/or operational procedures &/or audit program &/or in reviewing proposed legislation; confers with official governmental bodies to discuss taxpayer appeals &/or specific audit programs &/or procedures/techniques; evaluates employees' job performance & monitors compliance of departmental work procedures & policies & recommends appropriate personnel actions.

3. Conducts &/or assists in conducting tax technical training for internal &/or external personnel; delivers speeches &/or participates in small business workshops, seminars, conferences, &/or other presentations as assigned.

MAJOR WORKER CHARACTERISTICS

Knowledge:

- Customer & personal service — knowledge of principles & processes for providing customer & personal services including active listening, assessing & understanding customer needs, meeting quality standards for services, & evaluating customer satisfaction.
- Business & accounting — knowledge of business & accounting principles & practices, & the analysis & reporting of financial data.
- Law & government — knowledge of laws, legal codes, court procedures, precedents, government regulations, executive orders, & agency rules pertaining to taxation.
- Taxation office practices & procedures — knowledge of office procedures & systems such as managing files & records, designing forms, & other office procedures & terminology.
- Mathematics — knowledge of arithmetic, algebra, & statistics (e.g., statistical sampling or block sampling) & their applications for problem solving.
- Tax audit practices & principles – knowledge of the principles & practices (e.g., managed audits, participatory audits; data screening, audit plans) necessary to conduct tax audits.
- Administration & management — knowledge of business & management principles involved in strategic planning, resource allocation, human resources modeling, leadership technique, production methods, & coordination of people & resources.

Skill:

- Computer use – skill in using a personal computer & applicable software (e.g., word processing, spreadsheet, database, statistical packages).

- Supervisory principles/techniques – skill in supervising employees including assessing performance to make improvements or take corrective action.

Ability:

- Critical thinking — using logic & reasoning (including finding relationships among seemingly unrelated events) to identify various solutions, conclusions, or approaches to complex problems; evaluate their strengths & weaknesses (including understanding implications for future decision-making); & choose the most appropriate one.
- Oral & written comprehension — the ability to listen to, read, & understand information & ideas presented through spoken words, sentences, & writing.
- Oral expression — the ability to communicate information & ideas in speaking so intended audience (e.g., taxpayers, tax practitioners, attorneys, CPAs, enrolled agents, & other government personnel) will understand.
- Written expression – the ability to communicate effectively in writing as appropriate for the needs of the audience (e.g., taxpayers, tax practitioners, attorneys, CPAs, enrolled agents, & other government personnel) including using the correct meaning & spelling of words, rules of composition, & grammar.
- Problem sensitivity — the ability to tell when something is wrong or is likely to go wrong. It may not involve solving the problem, only recognizing there is a problem.
- Establish & maintain effective working relationships – the ability to develop constructive & cooperative working relationships with others & maintain them over time.

(*) Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT

Graduate core program in business related field; 3 courses in accounting; 24 mos. exp. in accounting, auditing &/or taxation; 24 mos. exp. in supervisory principles/techniques; 12 mos. exp. in customer service.

-OR Undergraduate core program in business related field or public administration which included 3 courses in accounting; 36 mos. exp. in accounting, auditing, &/or taxation; 24 mos. exp. in supervisory principles/techniques; 12 mos. exp. in customer service.

-OR 12 mos. exp. as a Tax Examiner Manager, 66814.

-OR 24 mos. exp. as a Tax Examiner Specialist, 66813.

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

For positions performing audits per the approved position description on file, qualifications are established in accordance with O.R.C. 5703.17.

Must provide own transportation unless state vehicle is provided.

TRAINING & DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT

Not applicable.

UNUSUAL WORKING CONDITIONS

Some field assignments may require extensive travel & overnight stays as necessitated by particular task, geographical location, & expertise required.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Tax Program Administrator	66818	EX	16	04/17/2016

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.)

1.

a. Directs, coordinates, manages, & evaluates all internal & external operations in assigned tax division:

- Assists in developing departmental policies &/or divisional procedures &/or assigned tax program.
- Supervises Tax Examiner Managers &/or Tax Program Assistant Administrator &/or other professional staff & provides guidance & assistance to assigned staff in resolving procedural, administrative, & audit problems for assigned tax division.

OR

b. Plans, develops, implements, & evaluates one new or existing tax program assigned directly by Tax Commissioner:

- Assists in developing departmental policies & procedures
- Supervises Tax Examiner Managers &/or Tax Program Assistant Administrator &/or support personnel & provides guidance & assistance to assigned staff in resolving procedural, administrative, & audit problems for assigned tax program

& IN ADDITION TO 1a OR 1b

- Establishes, implements, & maintains policies & procedures
- Establishes objectives, goals, & work priorities
- Ensures compliance with state & federal laws
- Interacts with departmental personnel (e.g., other Tax Program Administrators, IT personnel, Tax Examiners)
- Interacts with vendors, consultants, & other outside contacts

2. Reviews proposed legislation & prepares reports; recommends tax law changes; oversees & directs analysis of tax related legislation for potential revenue impact; oversees & directs research & analysis of tax issues & proposals; directs development of departmental budget; directs & oversees organizational structure & staffing patterns.

3. Assists & advises higher-level administrators on administrative & legislative matters; interprets & determines application of statutes, rules, & decisions on tax laws & rules; prepares reports & responds to correspondence & inquiries on behalf of department; administers direction of training needs & oversees training of division or district office personnel; reviews & recommends methods to eliminate/alleviate defects & means of possible tax evasion.

4. Attends legislative hearings to explain departmental operations & identify new legislation needed; participates in conferences, seminars, workshops, &/or meetings of civic groups, tax agents, taxpayers, &/or other public & private officials; attends &/or conducts staff meetings.

MAJOR WORKER CHARACTERISTICS

Knowledge:

- Customer & Personal Service — Knowledge of principles & processes for providing customer & personal services including active listening, assessing & understanding customer needs, meeting quality standards for services, & evaluating customer satisfaction.
- Business & Accounting — Knowledge of business & accounting principles & practices, & the analysis & reporting of financial data.
- Law & Government — Knowledge of laws, legal codes, court procedures, precedents, government regulations, executive orders, & agency rules pertaining to taxation.
- Taxation Office Practices & Procedures — Knowledge of office procedures & systems such as managing files & records, designing forms, & other office procedures & terminology.
- Mathematics — Knowledge of arithmetic, algebra, & statistics (e.g., statistical sampling or block sampling) & their applications for problem solving.
- Tax Audit Practices & Principles – Knowledge of the principles & practices (e.g., managed audits, participatory audits; data screening, audit plans) necessary to conduct tax audits.
- Administration & Management — Knowledge of business & management principles involved in strategic planning, resource allocation, human resources modeling, leadership technique, production methods, & coordination of people & resources.

Skill:

- Computer Use – Skill in using a personal computer & applicable software (e.g., word processing, spreadsheet, database, statistical packages).
- Supervisory principles/techniques – Skill in supervising employees including assessing performance to make improvements or take corrective action.

Ability:

- Critical Thinking — Using logic & reasoning (including finding relationships among seemingly unrelated events) to identify various solutions, conclusions, or approaches to complex problems; evaluate their strengths & weaknesses (including understanding implications for future decision-making); & choose the most appropriate one.
- Oral & Written Comprehension — The ability to listen to, read, & understand information & ideas presented through spoken words, sentences, & writing.
- Oral Expression — The ability to communicate information & ideas in speaking so intended audience (e.g., taxpayers, tax practitioners, attorneys, CPAs, Enrolled Agents, & other government personnel) will understand.
- Written Expression – The ability to communicate effectively in writing as appropriate for the needs of the audience (e.g., taxpayers, tax practitioners, attorneys, CPAs, Enrolled Agents, & other government personnel) including using the correct meaning & spelling of words, rules of composition, & grammar.
- Problem Sensitivity — The ability to tell when something is wrong or is likely to go wrong. It may not involve solving the problem, only recognizing there is a problem.
- Establish & Maintain Effective Working Relationships – The ability to develop constructive & cooperative working relationships with others & maintain them over time.

(*) Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT

Graduate core program in business related field or public administration which included 3 courses in accounting; 24 mos. exp. in accounting, auditing &/or taxation; 36 mos. exp. in supervisory principles & techniques which includes 24 mos. exp. in a managerial position; 12 mos. exp. in public relations.

-OR undergraduate core program in business related field or public administration which included 3 courses in accounting; 36 mos. exp. in accounting, auditing &/or taxation; 36 mos. exp. in supervisory principles & techniques which includes 24 mos. exp. in a managerial position; 12 mos. exp. in public relations.

-OR 12 mos. exp. as a Tax Program Assistant Administrator, 66815.

-OR 24 mos. exp. as a Tax Examiner Manager, 66814.

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

For positions performing audits per the approved Position Description on file, qualifications are established in accordance with O.R.C. 5703.17.

Must provide own transportation, unless State vehicle is provided.

TRAINING & DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT

Not applicable.

UNUSUAL WORKING CONDITIONS

Some field assignments may require extensive travel & overnight stays as necessitated by particular task, geographical location, & expertise required.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Tax Program Executive	66819	EX	17	04/17/2016

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.)

1.
 - a. Directs, coordinates, manages, & evaluates all internal & external operations in assigned multiple tax divisions.

OR

- b. Directs, coordinates, manages, & evaluates all internal & external operations in one assigned tax division & plans, develops, implements, & evaluates innovative tax program(s) assigned directly by Tax Commissioner which may affect how department will do business.

& IN ADDITION TO 1a OR 1b

- Establishes, implements, & maintains policies & procedures
 - Assists in developing departmental policies &/or divisional procedures &/or assigned tax programs
 - Establishes objectives, goals, & work priorities
 - Ensures compliance with state & federal laws
 - Supervises Tax Program Administrators &/or other professional staff & provides guidance & assistance to assigned staff in resolving procedural, administrative, & audit problems for assigned multiple tax divisions
 - Interacts with departmental personnel (e.g., other Tax Program Executives, Tax Program Administrators, IT personnel, tax examiners), outside consultants, &/or state legislature
 - Acts as spokesperson on behalf of Tax Commissioner, & if assigned, supervises staff (e.g., administrative assistants, liaison officers)
2. Directs development of departmental budget; directs & oversees organizational structure & staffing pattern.
 3. Implements programs through complex decision process involving intensive research, coordination, & cooperation within department & with other departments & agencies.

MAJOR WORKER CHARACTERISTICS

Knowledge:

- Customer & Personal Service — Knowledge of principles & processes for providing customer & personal services including active listening, assessing & understanding customer needs, meeting quality standards for services, & evaluating customer satisfaction.
- Business & Accounting — Knowledge of business & accounting principles & practices, & the analysis & reporting of financial data.
- Law & Government — Knowledge of laws, legal codes, court procedures, precedents, government regulations, executive orders, & agency rules pertaining to taxation.
- Taxation Office Practices & Procedures — Knowledge of office procedures & systems such as managing files & records, designing forms, & other office procedures & terminology.
- Mathematics — Knowledge of arithmetic, algebra, & statistics (e.g., statistical sampling or block sampling) & their applications for problem solving.
- Tax Audit Practices & Principles – Knowledge of the principles & practices (e.g., managed audits, participatory audits; data screening, audit plans) necessary to conduct tax audits.
- Administration & Management — Knowledge of business & management principles involved in strategic planning, resource allocation, human resources modeling, leadership technique, production methods, & coordination of people & resources.

Skill:

- Computer Use – Skill in using a personal computer & applicable software (e.g., word processing, spreadsheet, database, statistical packages).
- Supervisory principles/techniques – Skill in supervising employees including assessing performance to make improvements or take corrective action.

Ability:

- Critical Thinking — Using logic & reasoning (including finding relationships among seemingly unrelated events) to identify various solutions, conclusions, or approaches to complex problems; evaluate their strengths & weaknesses (including understanding implications for future decision-making); & choose the most appropriate one.
- Oral & Written Comprehension — The ability to listen to, read, & understand information & ideas presented through spoken words, sentences, & writing.
- Oral Expression — The ability to communicate information & ideas in speaking so intended audience (e.g., taxpayers, tax practitioners, attorneys, CPAs, Enrolled Agents, & other government personnel) will understand.
- Written Expression – The ability to communicate effectively in writing as appropriate for the needs of the audience (e.g., taxpayers, tax practitioners, attorneys, CPAs, Enrolled Agents, & other government personnel) including using the correct meaning & spelling of words, rules of composition, & grammar.
- Problem Sensitivity — The ability to tell when something is wrong or is likely to go wrong. It may not involve solving the problem, only recognizing there is a problem.
- Establish & Maintain Effective Working Relationships – The ability to develop constructive & cooperative working relationships with others & maintain them over time.

(*) Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT

Graduate core program in business related field or public administration which includes 3 courses in accounting; 24 mos. exp. in accounting, auditing &/or taxation; 48 mos. exp. in supervisory principles & techniques which includes 36 mos. exp. in a managerial position; 12 mos. exp. in public relations.

-OR undergraduate core program business related field or public administration which includes 3 courses in accounting; 36 mos. exp. in accounting, auditing &/or taxation; 48 mos. exp. in supervisory principles & techniques which includes 36 mos. exp. in a managerial position; 12 mos. exp. in public relations.

-OR 12 mos. exp. as a Tax Program Administrator, 66816.

-OR 24 mos. exp. as a Tax Program Assistant Administrator, 66815.

-OR 36 mos. exp. as a Tax Examiner Manager, 66814.

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

For positions performing audits per the approved Position Description on file, qualifications are established in accordance with O.R.C. 5703.17.

Must provide own transportation unless State vehicle is provided.

TRAINING & DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT

Not applicable.

UNUSUAL WORKING CONDITIONS

Some field assignments may require extensive travel & overnight stays as necessitated by particular task, geographical location, & expertise required.