

REVENUE TAX SPECIALIST INTERMEDIATE

KIND OF WORK

Journey professional tax administration work.

NATURE AND PURPOSE

Under limited supervision, performs tax administration work with relative independence to win compliance with Minnesota tax laws through customer service, education, sound policy, audit and feedback and progressive enforcement (i.e., the five phases of the ensure compliance cycle). Performs work subject to advisory guidance covered by precedent and policies; may lead one or more professional, technical or office support staff on specific areas of tax administration work.

This class differs from the Revenue Tax Specialist because it applies specialized knowledge of tax law and department policies to work and it functions with greater independence, seeking guidance only for unique or complex situations. It differs from the Revenue Tax Specialist Senior because that class is responsible for issues of higher complexity, performs work applying a greater degree of specialized knowledge, and directs work of more or higher levels of professional staff.

EXAMPLES OF WORK (A position may not include all the work examples given, nor does the list include all that may be assigned.)

Communicates with taxpayers and/or taxpayer representatives by phone, letter or in-person visits to provide information and assistance regarding complex questions concerning tax laws or department policies and procedures, to inform them of problems or discrepancies found in records and how to correct them; responses may require extensive research.

Conducts informational visits with taxpayers to determine if they are in compliance, inform them of problem areas or areas of non-compliance and to discuss with them how to correct their performance in the future; makes presentations to taxpayer groups or associations about more complex tax laws, department policies and procedures.

Identifies areas where procedures are needed, provides input for procedural changes, and assists in the development of written procedures, instructions and manuals in areas of complex tax law and other similarly difficult or unfamiliar subject matter; leads or participates in efforts to design specialized fact sheets, newsletters, targeted information for the general public.

Develops, designs and conducts new training programs and presentations to educate taxpayers in varied tax administration subject matter.

Participates in the development and design of new training programs for groups of employees performing technical and professional level ensure compliance work including the preparation of lesson plans, content, needs analysis, conduct of the activity, training evaluations, etc.

Assists and provides input into development of unit business work plans.

Conducts legal and technical research on more complex or very difficult issues.

Reports problems taxpayers have with regards to tax law, rules, procedures, legal policy, administrative, quality or performance issues; researches and recommends solutions.

Reviews, evaluates and proposes improvements and other changes to established or proposed procedures, instructions and manuals and department processing systems.

Participates as an active member of various tax policy teams.

Independently conducts office tax liability audits involving multiple issues by applying appropriate law, policy and procedures, to determine proper tax liability.

Independently conducts on-site tax liability audits involving relatively complex tax issues; may serve as “auditor-in-charge” of such audits with another junior tax specialist assigned to participate on the audit.

Develops, monitors and follows up on self-audits.

Performs nexus determination investigations of complex businesses and assists in investigation of more complex businesses.

Responds to less complex single issue appeals of individual tax change notices.

Performs less complex residency determinations and has limited knowledge of allocation rules for income of individuals; assists in more complex residency investigations.

Performs minor third party investigations by use of routine third party investigations, obtaining bank and credit statements.

Verifies and processes routine claims for refund.

Lead non-filer projects; makes personal contact with non-registered, non-filing persons to obtain registration, filing and payment of taxes due.

Develops, designs and conducts new training programs and presentations to educate taxpayers in varied tax administration subject matter.

Investigates leads for detection of non-compliant taxpayers.

Assists AG staff with case presentation, participates in hearing procedures.

Performs initial analysis and research to determine criminal case potential.

May assist with civil enforcement actions such as seizures and inspections.

Creates and maintains audit templates.

Creates, maintains and updates databases.

KNOWLEDGE, SKILLS AND ABILITIES REQUIRED

Knowledge of:

General knowledge of accounting principles and practices; auditing standards, principles and practices; and audit report processing procedures sufficient to complete examples of work cited above.

General technical tax knowledge including court rulings, regulations and administrative policies and procedures.

Working knowledge of personal computer operations and software programs and electronic filing/processing systems used by the department in its internal and external operations.

Skill in:

Customer service and interpersonal business conduct sufficient to support the agency's mission.

Oral and written communications and presentation sufficient to apply to education programs, individual information exchanges, and telephone and/or written communications efforts.

Ability to:

Comprehend written documents, resolve problems, and analyze work products.

Plan, direct, and review the work of others.

Est.: 1/87
Rev.:

T.C.: 2/24/95
Former Title(s): Revenue Auditor 2

Est.: 1/87
Rev.:
Mrgd: 3/6/95

T.C.:
Former Title(s): Revenue Examiner 3
Former Code: 002768

Est.: 6/24/68
Rev.: 4/5/72, 4/11/78
Chkd: 4/81
Mrgd: 3/6/95

T.C.:
Former Title(s): Tax Examiner 3
Former Code: 001331