

REVENUE TAX SPECIALIST SENIOR

KIND OF WORK

Advanced professional tax administration work.

NATURE AND PURPOSE

Under limited supervision, performs highly difficult and specialized tax administration work 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 independently, subject to advisory guidance; provides direction, guidance, technical assistance and training to all levels of Revenue Tax Specialists and/or clerical or technical or professional employees on a variety of tax administration work.

This class differs from the Revenue Tax Specialist Intermediate because it is responsible for issues of higher complexity, applies a greater degree of specialized knowledge to work, and directs work of more or higher levels of professional staff. It differs from the Revenue Tax Specialist Principal because that class is responsible for the most complex, visible and difficult issues, represents the highest level of technical expertise, and has a stronger role in policy.

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, department policies and procedures which require extensive research; conducts informational visits with taxpayers to determine if they are in compliance, informs them of problem areas or areas of non-compliance and to discuss with them how to correct their performance in the future.

Leads or participates in efforts to produce varied education efforts including designing highly technical fact sheets, newsletters and targeted information; speaks to the media and/or groups of practitioners, attorneys and other tax professionals about more complex tax issues; assists in development of formal communication for media distribution.

Identifies areas where procedures are needed, develops written procedures, instructions and manuals in areas of complex tax law and other similarly difficult or unfamiliar subject matter.

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, division, and/or department business work plans; identifies goals and objectives for work unit.

Assists in conducting extensive legal and technical research that may be precedent setting and or involving highly complex issues.

Reports problems taxpayers have with regards to tax law, rules, procedures, legal policy, administrative, quality or performance issues; researches and identifies solutions; provides formal input and assists with drafting of statutory language.

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.

Conducts office tax liability audits involving difficult multiple issues by applying appropriate law, policy and procedures, to determine proper tax liability; plans, develops and monitors compliance projects.

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

Develops and designs self-audit programs and processes for specific or relatively new or unique tax situations and conditions.

Informs taxpayer of problems or discrepancies found in records, provides information to taxpayer on how to correct records and returns.

Conducts nexus investigations of more complex businesses.

Plans and completes the most difficult cases such as sensitive audit assignments involving taxpayers with high visibility, tax protesters, belligerent taxpayers and those which may attract the news media.

Resolves complex controversial politically sensitive, precedent setting appeals submitted by taxpayers and their representatives.

Conducts residency investigations; performs allocation of income of more complex individuals under applicable rules; assists in embezzlement and or fraud investigations.

Conducts third party investigations of more complex nature of individuals, including use of subpoenas and exchange of IRS and Inter department information exchanges.

Verifies and processes claims for refund involving taxpayers with high visibility and those who may attract the news media.

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

Identifies groups of non-compliant taxpayers and samples groups to determine level of non-compliance.

Assists AG staff with case presentation, participates in hearing procedures; appears at appeals hearings to discuss technical issues involved in an audit.

Performs analysis and research to determine criminal case potential.

Performs 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:

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

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

Extensive knowledge of Minnesota tax laws for general and specific application, of court decisions, attorney general opinions and policies.

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

Extensive knowledge of electronic processing accounting systems.

Information exchange and disclosure policy and agreements.

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.

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