

Iowa Department of Administrative Services – Human Resources Enterprise
Job Classification Description

Technical Tax Specialist 2

Definition

In a journey-level capacity, researches, develops, and writes Department of Revenue tax policy and rules; responds to both external and internal requests for explanations and interpretations of the department's tax laws, policies, and rules; performs related work as required.

The work examples and competencies listed below are for illustrative purposes only and not intended to be the primary basis for position classification decisions.

Work Examples

Researches laws, court decisions, and sections of Internal Revenue Code to develop and establish policies for administration of state tax laws.

Explains revenue policy to taxpayers, federal authorities, and employees to clarify or explain policies.

Conducts in-depth analyses of complex or somewhat controversial legislation to determine effects on individual taxpayers, state revenues, and the Department of Revenue by working with other agency divisions and identifying conflicts with federal or state laws (including Privacy Act, Administrative Procedures Act, bankruptcy laws, etc.).

Through internal and external studies, researches need for and prepares, or assists in preparing recommendations for new or revised legislation or departmental policies requested by the Legislature, Executive Branch, or other agency divisions.

Conducts research and responds to taxpayer requests on issues in litigation, audit protests, and audit issues.

Develops and maintains rules to reflect changes in tax policy to update staff and general public by rewriting rules and policies and disseminating information.

Provides technical tax policy data such as that which will have an impact on state revenues (e.g., an increase in sales tax) in order to develop a revenue forecasting model and assessment of revenue needs by reviewing new legislation, proposed legislation, or policy changes.

Assists in developing presentations or makes presentations of tax policies or legislation recommendations to executive and legislative branches to explain needs for revised or newly developed tax policies or legislation and effects on state revenues.

Competencies Required

Knowledge:

- Customer Service – Principles and processes for providing customer services, including customer needs assessment, meeting quality standards for services, and evaluating customer satisfaction.
- Law and Government – Laws, legal codes, court procedures, precedents, government regulations, executive orders, agency rules, and the democratic political process.

- English Language – The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Economics and Accounting – Economic and accounting principles and practices, the financial markets, banking, and the analysis and reporting of financial data.
- Clerical Procedures – Word processing, managing files and records, designing forms, and other office procedures and terminology.

Abilities:

- Deductive Reasoning – Apply general rules to specific problems to produce answers that make sense.
- Inductive Reasoning – Combine pieces of information to form general rules or conclusions.
- Oral Comprehension – Listen to and understand information and ideas presented through spoken words and sentences.
- Oral Expression – Communicate information and ideas in speaking so others will understand.
- Problem Sensitivity – Tell when something is wrong or is likely to go wrong. It does not involve solving the problem, only recognizing there is a problem.
- Written Expression – Communicate information and ideas in writing so others will understand.
- Written Comprehension – Read and understand information and ideas presented in writing.

Skills:

- Active Listening – Giving full attention to what other people are saying, taking time to understand the points being made, asking questions as appropriate, and not interrupting at inappropriate times.
- Critical Thinking – Using logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions or approaches to problems.
- Reading Comprehension – Understanding written sentences and paragraphs in work related documents.
- Speaking – Talking to others to convey information effectively.
- Writing – Communicating effectively in writing as appropriate for the needs of the audience.
- Active Learning – Understanding the implications of new information for both current and future problem-solving and decision-making.

Minimum Qualification Requirements

Applicants must meet at least one of the following minimum requirements to qualify for positions in this job classification:

- 1) All of the following (a and b):
 - a. Graduation from an accredited four-year college or university with a degree including at least 12 semester hours of accounting coursework; and
 - b. Five years of full-time work experience in professional accounting or auditing.
- 2) All of the following (a and b):
 - a. Five years of full-time work experience in professional accounting or auditing; and

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- b. A total of four years of education and/or full-time experience (as described in number one), where thirty semester hours of accredited college or university course work (as described in number one) equals one year of full-time experience.
- 3) Graduation from an accredited college or university with a master's degree in accounting or business administration and three years of full-time work experience in professional accounting or auditing.
 - 4) Possession of a Certified Public Accountant (CPA) certificate and four years of full-time work experience in professional accounting or auditing.
 - 5) Graduation from an accredited law school and two years of full-time work experience in professional accounting or auditing, or in the practice of law.
 - 6) Current, continuous experience in the state executive branch that includes five years of full-time work as a Revenue Examiner 2.
 - 7) Current, continuous experience in the state executive branch that includes four years of full-time work as a Revenue Auditor 2, Management Analyst 2, Statistical Research Analyst 2, or Revenue Examiner 3.
 - 8) Current, continuous experience in the state executive branch that includes three years of full-time work as a Statistical Research Analyst 3 or Management Analyst 3.
 - 9) Current, continuous experience in the state executive branch that includes two years of full-time work as a Revenue Auditor 3.
 - 10) Current, continuous experience in the state executive branch that includes eighteen months of full-time work as a Technical Tax Specialist 1.
 - 11) Current, continuous experience in the Department of Revenue that includes one year of full-time work as a Compliance Officer 2.

Effective date: 09/22 RH