

Iowa Department of Administrative Services – Human Resources Enterprise
Classification Series Guidelines

Revenue Compliance Officer Series

Classes in the Series

<u>Class Code</u>	<u>Class Title</u>
00341	Revenue Compliance Officer 1
00342	Revenue Compliance Officer 2
00343	Revenue Compliance Officer 3
00344	Revenue Compliance Officer 4

Series Concept

This series covers positions that perform professional tax compliance work to ensure compliance with Iowa tax laws, rules, and regulations. Work may include office examinations, field audits, investigative reviews, and taxpayer consultations, and requires the application of accounting principles, auditing techniques, tax law, and analytical judgment.

Positions in this series may examine tax returns and financial records, conduct audits, resolve discrepancies, provide technical guidance to taxpayers, and participate in enforcement or appeal processes. The level of work performed ranges from entry-level analytical compliance activities to advanced, complex compliance reviews and lead responsibilities.

Positions are primarily located in the Department of Revenue, with limited use in other agencies performing tax-related compliance functions.

Exclusions

The following are excluded from classification within this series:

1. Positions that are primarily responsible for tax collection or enforcement actions (e.g., liens, levies, delinquent account collections).
2. Positions that are focused solely on taxpayer customer service without compliance determination authority.
3. Positions that perform general accounting or financial reporting unrelated to tax compliance.

Class Distinctions

Revenue Compliance Officer 1

Positions at this level perform structured, trainee-level tax compliance work under close to general supervision. Employees learn and apply basic tax laws, examination procedures, and compliance techniques while examining tax returns and financial records of limited scope and complexity.

Work may include reviewing returns for completeness and accuracy, computing tax, interest, and penalties, corresponding with taxpayers to resolve routine issues, and assisting with audits or examinations. Assignments are clearly defined and reviewed for accuracy and adherence to established procedures.

Revenue Compliance Officer Series

Revenue Compliance Officer 2

Positions at this level independently perform a full range of journey-level tax compliance work, applying tax law, accounting principles, and established auditing or examination techniques to determine taxpayer liability.

Employees examine tax returns and financial records of individuals and businesses, identify discrepancies or noncompliance, make adjustments, and communicate findings to taxpayers or representatives. Work may include office examinations, field audits, or a combination of both, depending on assignment.

Positions serve as technical resources on assigned tax programs, and handle more complex cases requiring analysis and professional judgment. Work is performed with general supervision and reviewed primarily for policy compliance and outcomes.

Revenue Compliance Officer 3

Positions at this level perform advanced tax compliance work requiring significant technical knowledge, judgment, and independence. Employees conduct complex examinations and audits involving individuals, businesses, or organizations, including cases with multiple tax types, multi-year issues, or moderately complex legal or accounting considerations.

Employees analyze financial records, identify discrepancies or noncompliance, and determine appropriate adjustments based on applicable tax laws, rules, and policies. Work may involve resolving disputed issues and participating in meetings or conferences with taxpayers or their representatives.

In addition to technical work, positions serve as lead workers by providing guidance, reviewing work, coordinating assignments, and training lower-level staff. Work is performed with a high degree of independence and is reviewed primarily for accuracy, consistency, and adherence to policy.

Revenue Compliance Officer 4

Positions at this level perform expert-level tax compliance work involving the most complex, sensitive, or high-risk examinations and audits. Employees are recognized as technical authorities and apply advanced expertise in tax law, accounting principles, and audit or examination techniques to address issues that are novel, precedent-setting, or have significant financial or program impact.

Positions serve as lead workers by providing guidance, reviewing work, coordinating assignments, and training lower-level staff. Work includes leading or coordinating major or specialized examinations, resolving highly complex or disputed issues, and interpreting laws, rules, and policies where guidance may be limited or unclear. Employees provide consultation and guidance to staff and management on difficult casework, ensure consistency in the application of tax laws and procedures, and may review work products for technical accuracy and compliance.

Positions may represent the agency in formal proceedings, including appeals, hearings, or court actions, and may contribute to the development or revision of policies, procedures, or compliance strategies. Work is performed with a high degree of independence and is reviewed primarily for overall effectiveness and alignment with program objectives.

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