

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

Revenue Examiner Series

Classes in the Series

<u>Class Code</u>	<u>Class Title</u>
00350	Revenue Examiner 1
00351	Revenue Examiner 2
00357	Revenue Examiner 3

Series Concept

This series includes all classes of positions in the Iowa Department of Revenue the duties which are to oversee and perform the office examination of tax returns and taxpayers' financial records for the purpose of determining tax, penalty, and interest liability and advising on liability for Iowa taxes when such work requires a knowledge of tax accounting, tax examining, pertinent tax laws, court rulings, legal opinions, regulations procedures, and related matters.

Exclusions

Positions involved in the actual collection of delinquent taxes, canvassing for unreported taxes and providing taxpayer assistance

Class Distinctions

Revenue Examiner 1

Functions at the trainee level by learning how to perform analytical office work in the examination of tax returns to accurately determine the taxpayers liability and to assist the taxpayers in complying with the state revenue code and tax law.

Revenue Examiner 2

At the journey level performs the office examination and evaluation of tax returns and the determination of taxpayers liability. Examines more technical business and personal income tax programs, making adjustments to accounts receivable files, answers taxpayer telephone or written inquiries.

Revenue Examiner 3

Oversees and/or performs the office examination of tax returns for any and all state taxes administered by the Iowa Department of Revenue and Finance. Participants in the initial taxpayer appeal process. Leads special tax projects as assigned. Trains new and/or lower level employees in the proper procedures, etc.

Effective date: 10/11 BR