

IOWA DEPARTMENT OF ADMINISTRATIVE SERVICES ▼
HUMAN RESOURCES ENTERPRISE

TECHNICAL TAX SPECIALIST 3

DEFINITION

Under general to limited supervision, has major responsibility for the research, development and the writing of Department of Revenue legislation, policy and rules; coordinates activities, programs and projects between sections of the Department of Revenue; responds to both external and internal requests for explanations of revenue tax laws, policy and rules; performs related work as required.

The Work Examples and Competencies listed are for illustrative purposes only and not intended to be the primary basis for position classification decisions.

WORK EXAMPLES

Assists supervisor by instructing employees, answering questions and distributing, balancing and checking work; may make suggestions on appointments, promotions, performance and reassignments.

Provides project supervision to lower level tax specialists to ensure that proper research and recommendations are made on various tax issues and all points of the issue are covered. Identifies policy conflicts with state laws, federal laws or other policies.

Researches Iowa law, court decisions, tax laws of other states and the appropriate section of the Internal Revenue Code to develop and propose legislation, policies and regulations of a complex or controversial nature.

Conducts in-depth analysis of highly complex or controversial tax policy or legislation to determine the impact on individual taxpayers, state revenue and the agency by working with other agency divisions and determining if there will be a conflict with any other federal or state laws, e.g., Privacy Act, Administrative Procedures Act, bankruptcy laws, etc.

Conveys Revenue and Finance policy and interpretations of laws and rules to federal authorities, state legislature, the Executive Branch, department employees and taxpayers to clarify or explain revised or new complex or controversial policies, laws and rules by attending meetings, conferences, through tax bulletins or by telephone.

Identifies the need for and prepares the recommendation of new or revised state legislation or department policy which may have been requested by the Legislature, Executive Branch, other agency divisions, or taxpayers. Generally this will involve complex or controversial issues such as the taxability or exemption of an item, the taxpayers' litigation process or other audit policy problems.

Participates in professional tax administration conferences and reviews professional tax publications to maintain an awareness of new developments in tax laws.

Presents technical tax information to professional groups such as Bar Associations, C.P.A. and Accountant groups, tax consultants and county and local government groups to clarify tax issues.

Represents the Department of Revenue in meetings with the Legislative and Executive Branches or may provide testimony in court cases to explain the Department's position on various tax issues or legislation, the effect it would have on taxpayers, administration and/or the collection of taxes, or to interpret or answer technical questions on tax policy.

Conducts special studies of alternative tax systems to develop innovative tax recommendations for the administration and/or collection of Iowa taxes.

COMPETENCIES REQUIRED

Knowledge of accounting principles, theories, practices, terminology and techniques.

Knowledge of tax laws, rules and regulations relevant to taxes collected and administered by the Department of Revenue.

Knowledge of appeal rights, legal procedures and remedies as set forth in pertinent laws and administrative rules of the agency.

Knowledge of general business practices and procedures.

Knowledge of the various types of financial records maintained by corporations, partnerships, estates and trusts, and individuals from necessary information can be obtained.

Knowledge of specific laws, court decisions and established precedents applicable to Department of Revenue programs.

Ability to analyze facts and make sound decisions based on evidence presented and applicable laws, rules and precedents.

Ability to use tact and diplomacy when dealing with public officials, taxpayers, their representatives, the general public and department staff.

Ability to provide technical and legal advice and recommendations to agency staff.

Ability to prioritize and organize work assignments for lower level technical tax specialists in order to complete the work of the unit in the most efficient manner.

Displays high standards of ethical conduct. Exhibits honesty and integrity. Refrains from theft-related, dishonest or unethical behavior.

Works and communicates with internal and external clients and customers to meet their needs in a polite, courteous, and cooperative manner. Committed to quality service.

Displays a high level of initiative, effort and commitment towards completing assignments efficiently. Works with minimal supervision. Demonstrates responsible behavior and attention to detail.

Responds appropriately to supervision. Makes an effort to follow policy and cooperate with supervisors.

Aligns behavior with the needs, priorities and goals of the organization.

Encourages and facilitates cooperation, pride, trust, and group identity. Fosters commitment and team spirit.

Expresses information to individuals or groups effectively, taking into account the audience and nature of the information. Listens to others and responds appropriately.

EDUCATION, EXPERIENCE, AND SPECIAL REQUIREMENTS

Graduation from an accredited four-year college or university with twelve semester hours in accounting and seven years of professional accounting or auditing experience;

OR

an equivalent combination of education and experience substituting one year of the above mentioned experience for each year of the required education with a maximum substitution of four years;

OR

graduation from an accredited law school and four years of professional experience in the practice of law, accounting or auditing;

OR

a Master's degree in Accounting will substitute for two years of the required experience;

OR

a Certified Public Accountant certificate will substitute for one year of the required experience;

OR

employees with current continuous work in the state executive branch that includes experience equal to eighteen months of full-time experience as a Technical Tax Specialist 2;

OR

employees with current continuous work in the state executive branch that includes experience equal to twenty-four months of full-time experience as a Compliance Officer 2 or Public Service Executive 2 in the Iowa Department of Revenue.

Effective Date: 8/8/83 SLB