

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

## Technical Tax Specialist 3

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### 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 below are for illustrative purposes only and not intended to be the primary basis for position classification decisions.*

### Work Examples

Assists supervisor by performing such duties as instructing employees, answering questions, distributing and balancing the workload, and checking work; may make suggestions on selection, promotions, 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. This will generally 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

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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:

- 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. Seven years of full-time work experience in professional accounting or auditing.
- 2) All of the following (a and b):
  - a. Seven years of full-time work experience in professional accounting or auditing; and
  - 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 law school and four years of full-time work experience in professional accounting or auditing, or in the practice of law.
- 4) Graduation from an accredited college or university with a master's degree in accounting and five years of full-time work experience in professional accounting or auditing.
- 5) Possession of a Certified Public Accountant (CPA) certificate and six years of full-time work experience in professional accounting or auditing.
- 6) Current, continuous experience in the state executive branch that includes eighteen months of full-time work as a Technical Tax Specialist 2.

*Effective date: 09/22 RH*