

REVENUE ADMINISTRATION OFFICER II

This is professional administrative work in the administration of more difficult tax schedules. Employees respond to taxpayer's questions and determine the nature and extent of taxpayers' liability under the State's revenue code through examination of returns, supplemental information, and contact with taxpayers. Work requires employees to confer by telephone, correspondence, or personal interviews with taxpayers or their representatives who protest assessments of their tax liabilities or who have questions about tax filing rules, regulations, and procedures. Employees render rulings, opinions, and interpretations of tax laws involving returns of a controversial nature. Work is generally guided by established departmental policies and procedures, performed independently under the general supervision of a division or assistant director or section chief, and reviewed for sound application of work guides in determining tax liabilities and adherence to departmental rules and policies governing division activities. This level is distinguished from Revenue Administration Officer I by the complexity of the tax schedule administered and the emphasis on tax law analysis and interpretation and from Revenue Administration Officer III by lesser involvement in research and interpretation activities.

I. DIFFICULTY OF WORK:

Variety and Scope - Employees review and answer correspondence from taxpayers, attorneys, and accountants regarding interpretations of tax laws and regulations, protests to assessments, and the application of laws to specific taxable situations. Work requires the interpretation of pertinent sections of the revenue code, Attorney General opinions, and administrative regulations, and setting forth procedures the taxpayer should follow to properly discharge his tax liability. Work requires employees to review laws, regulations, and court decisions, and recommend division policy in regard to advanced and complex phases of the tax law that is involved with or obscured by other laws, court decisions, or agreements with other states. Employees provide instructions for field personnel for the handling of specific cases and direct legal action when necessary. Unclear matters are referred to the supervisor or a higher level administration officer for resolution.

Intricacy - Work requires that employees handle controversial tax matters requiring research on complex tax issues and make recommendations on the division's position on such issues. Employees independently resolve problems and define taxable status; review proposals seeking tax relief; prepare briefs for tax hearings that demand analysis of details to substantiate and determine the best course of action. Employees defend assessments to the taxpayer and negotiate settlements and payment schedules up to the point authorized by the division director. Employees must possess a thorough knowledge of the tax schedule in order to assist the taxpayer, agency field personnel, and other divisional staff. Intricacy of work may be based on the tax schedule to which the employee is assigned.

Subject Matter Complexity - Employees must be thoroughly familiar with the specific tax schedule(s) to which they are assigned and respond to questions or concerns regarding the application and interpretation of tax laws and regulations in order to assist taxpayers. Employees must have considerable knowledge of the policies, procedures, and rules for the division in which they are assigned. Work requires considerable knowledge of business law and practices, the legal system concerning tax cases, and acceptable auditing and accounting concepts and practices. Employees also must have a general knowledge of the tax laws, procedures, regulations, and rules of all schedules under the state revenue code and the Internal Revenue Service as it relates to the tax schedule(s) assigned.

Guidelines - Employees utilize the Revenue Laws of North Carolina, rules and regulations for their specific tax schedule(s), Attorney General's Opinions, division memorandums, Internal Revenue

Code, court cases, Tax Review Board Orders and Decisions, publications used as reference or guides in federal tax problems, and other sources as needed to resolve problems and answer questions.

II. RESPONSIBILITY:

Nature of Instructions - Employees are responsible for independently responding to questions, determining assessments, and interpreting and applying laws for the tax schedule to which they are assigned. Employees receive direction from the division director.

Nature of Review - Work is evaluated through observation of performance and regularly scheduled review sessions and review of correspondence and reports for completeness, application of the law and legal interpretations, and adherence to departmental policies and procedures.

Scope of Decisions - Decisions are reached involving the status of liability or non-liability of a taxpayer and the amount of the assessment; applicability of the law to a given situation; and determining methods of payment or granting relief for the taxpayer. Unusual or precedent setting problems are referred to the supervisor for the final decision after the employee has done research on similar cases and decisions.

Consequence of Decisions - Decisions affect the state and the taxpayer from a financial standpoint in that the tax liability must be accurately determined. Errors in interpretation or calculations could result in financial loss to the state for several years through misfilings or by having to defend the state in case of protests or in the loss of image for the state.

III. INTERPERSONAL COMMUNICATIONS:

Scope of Contacts - Communication occurs on a regular basis with taxpayers, attorneys, tax consultants, corporate management, CPAs, and agency personnel.

Nature and Purpose - Employees communicate with taxpayers or their representatives, the general public, or other agency personnel to explain or interpret tax laws, obtain information concerning taxable situations, persuade taxpayer to respond to requests for filings or information, or gain acceptance of decisions or rulings.

IV. OTHER WORK DEMANDS:

Work Conditions - Employees work in an office.

Hazards - There is little or no exposure to hazards in this work.

V. JOB REQUIREMENTS:

Knowledges, Skills, and Abilities - Considerable knowledge of taxation and enforcement provisions of one or more schedules of the revenue code, including pertinent court decisions, Attorney General rulings, and administrative regulations; and methods and procedures used in collecting delinquent taxes. Ability to analyze tax problems and make proper application of tax laws, interpretations, and regulations; evaluate and exercise Judgment and discretion in applying and interpreting departmental policies and procedures; and communicate clearly and concisely in oral or written form.

Minimum Training and Experience - Graduation from a four year college or university with a degree in accounting or business administration and four years of experience in tax accounting and auditing work; or an equivalent combination of training and experience.

Special Note: This is a generalized representation of positions in this class and is not intended to identify essential functions per ADA. Examples of work are primarily essential functions of the majority of positions, but may not be applicable to all positions.