

REVENUE TAX SPECIALIST PRINCIPAL

KIND OF WORK

Senior advanced professional tax administration work.

NATURE AND PURPOSE

Under limited supervision, performs highly advanced and specialized tax administration work to win compliance with Minnesota tax laws through customer service, education, sound policy, audit and feedback and progressive enforcement (i.e., the five phases of the ensure compliance cycle). Works independently and plans and organizes all phases of work within broad program guidelines; provides direction, guidance, technical assistance and training to all levels of Revenue Tax Specialists and/or clerical or technical or professional employees on a variety of tax administration work.

Positions at this level differ from other Revenue Tax Specialists because they are highly technical and typically the expert in a particular area.

EXAMPLES OF WORK (A position may not include all the work examples given, nor does the list include all that may be assigned.)

Communicates with taxpayers and/or taxpayer representatives by phone, letter, or in-person visits, to respond to questions or concerns of a highly technical nature regarding tax law and department policies and procedures, requiring extensive research or interpretation; conducts informational visits with taxpayers to determine if they are in compliance, informs them of problem areas or areas of non-compliance and to discuss with them how to correct their performance in the future.

Leads or participates in the leadership of varied education efforts including designing highly technical fact sheets, newsletters and targeted information; speaks to the media and/or groups of practitioners, attorneys and other tax professionals about the most complex tax issues; participates in development of formal communication for media distribution, for wide-spread dissemination among taxpayers, tax return preparers, tax law practitioners, and others who serve as a primary information source regarding a particular procedure, process or policy.

Identifies areas where procedures are needed; designs and develops processes and procedures, instructions and manuals for new tax types and new and innovative taxation schemes; develops written procedures, instructions, and manuals in areas of complex tax law and other similarly difficult or unfamiliar subject matter.

Develops, designs and conducts new training programs and presentations to educate taxpayers in varied tax administration subject matter.

Participates in the development and design of new training programs for groups of employees performing technical and professional level ensure compliance work including the preparation of lesson plans, content, needs analysis, conduct of the activity, training evaluations, etc.

Assists and provides input into development of unit, division, and/or department business work plans; identifies goals and objectives for work unit.

Conducts extensive legal and technical research that may be precedent setting and or involving highly complex issues.

Identifies problems taxpayers have with law, rules, procedures, legal policy, administrative, quality or performance issues; researches and evaluates laws, policies and solutions to problems; assists with drafting of statutory language; provides testimony.

Assists in the development of new tax administration policy and develops procedures related to new or changed policy.

Reviews, evaluates, designs and administers improvements and other changes to established or proposed procedures, instructions and manuals and department processing systems.

Participates as an active member of various tax policy teams.

Designs and develops new and improved office audit programs, processes and procedures.

Plans develops and monitors compliance projects involving difficult multiple tax issues.

Conducts complex on-site tax liability audits involving difficult multiple issues and/or conducts highly complex team audits, typically and the multi-national level; serves as “auditor-in-charge” with from 1 to 3 junior tax specialists assigned to participate on the audit.

Designs and develops self-audit programs and processes for specific or relatively new or unique tax situations and conditions.

Informs taxpayer of problems or discrepancies found in records, provides information to taxpayer on how to correct records and returns.

Conducts unitary business/most complex sales tax investigations and makes determinations.

Plans and completes the most difficult cases such as sensitive audit assignments involving taxpayers with high visibility, tax protesters, belligerent taxpayers and those which may attract the news media.

Resolves highly complex controversial politically sensitive, precedent setting appeals submitted by taxpayers and their representatives.

Conducts most complex residency investigations and applies the rules of income allocation; assists or performs embezzlement and/or fraud investigations.

Conducts third party investigations of the most complex nature of individuals, involving extensive use of subpoenas and indirect methods of investigation including bank deposits, source and application of funds, T-accounts, net work and mark-up auditing techniques.

Identifies groups of non-compliant taxpayers and samples groups to determine level of non-compliance.

Assists AG staff with case presentation, participates in hearing procedures; appears at appeals hearings to discuss technical issues involved in an audit.

Performs analysis and research to determine criminal case potential.

Performs civil enforcement actions such as seizures and inspections.

Oversees the development of templates.

Creates, maintains and updates databases.

KNOWLEDGE, SKILLS AND ABILITIES REQUIRED

Knowledge of:

Extensive knowledge of accounting principles and practices; auditing standards, auditing principles and practices; and audit report processing procedures sufficient to complete examples of work cited above.

Extensive technical tax knowledge including court rulings, regulations and administrative policies and procedures.

Extensive knowledge of Minnesota tax laws for general and specific application, of court decisions, attorney general opinions and policies.

Working knowledge of personal computer operations and software programs and electronic filing/processing systems used by the department in its internal and external operations.

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Extensive knowledge of electronic processing accounting systems.

Thorough knowledge of information exchange and disclosure policy and agreements.

Skill in:

Extensive customer service skills and interpersonal business conduct sufficient to support the agency's mission.

Extensive oral and written communications and presentation skills sufficient to direct the work of others, to present testimony and to draft policy documents.

Ability to:

Comprehend written documents, resolve problems, and analyze work products.

Plan, direct, and review the work of others.

Est.: 1/87

Rev.:

T.C.: 2/24/95

Former Title(s): Revenue Auditor 5