

ILLINOIS DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
CLASS SPECIFICATION

REVENUE TAX SPECIALIST I

POSITION CODE: 38571

Effective: 9-1-23

DISTINGUISHING FEATURES OF WORK:

Under general supervision, at a developmental level, performs technical analysis of routine and involved tax returns, property and sales tax exemption applications, allied documents, small and large claim, refund or hardship requests, manual and automated records, accounts referred through an integrated tax system, which have been determined to fall within normal in-house collection criteria, property tax abstracts and records, and other material for propriety, accuracy, pertinence and significance of information; and determination of referral to other areas; independently determines research methods necessary for resolution of discrepancies, deficiencies or referral for on-sight collection action; reviews, evaluates and perfects mathematical, technical, legal and procedural errors; determines and takes manual and automated correction/adjustment or billing action; recommends approval or denial of claims for credit, refund or hardship; or property tax and sales tax exemption status; confers with taxpayers and/or their representatives, county officials and the public for the purpose of providing assistance in completing tax forms, working out compliance agreements, and for resolving tax delinquencies or deficiencies; establishes payment plans; performs in-house collection functions; maintains automated calling systems; works closely with higher level staff in calculating tentative and final multipliers for counties; compiles annual assessment/sales ratio studies.

ILLUSTRATIVE EXAMPLES OF WORK:

1. Reviews, analyzes and evaluates routine and involved original, amended, electronically transferred or alternative media tax returns and allied documents, small and large claim or refund requests, computer generated notices, correspondence, audit reports, manual and automated account records, priority account claims, Board of Appeal Petitions, legislative referrals, disputed billings, reasonable cause petitions, uncollectable accounts determined to qualify for normal in-house collection criteria, applications for licenses, and other documents of increasing difficulty, for compliance with tax laws, rules and regulations, and mathematical, technical and procedural accuracy, and/or determining the appropriate collection action.
2. Determines progressively difficult research methods necessary for resolution of discrepancies or deficiencies; researches Illinois Administrative Code, Commerce Clearing House Tax Guides, Sunshine Act, various state and federal statutes, agency rules and regulations, prior and current year account files, records and tax returns, computer files and other regulatory material.

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3. Makes factual and technical determinations and initiates manual and automated corrective/adjustment/edit and billing actions to resolve discrepancies/deficiencies and/or to make computer acceptable, and/or determines the appropriate in-house collection action necessary to resolve the account.
4. Recommends approval and denial of claims for credit, refund, and hardship, or property tax exemption status.
5. Performs increasingly difficult manual and/or automated mathematical calculations and procedures in computing tax liability and applicable penalty and interest, disallowed discounts or deductions, canceling all or portions of assessments, and allocation of monies in accordance with state statutes, etc.
6. Corresponds and/or confers with taxpayers and their representatives, county officials and local assessors advising them of status of accounts, to obtain further clarifying information and assist in the maintenance of assessment records by instructing in their use, care and maintenance; sets up payment plans for the taxpayer for collection of delinquent taxes.
7. Provides routine and involved technical taxpayer assistance to taxpayers, their representatives, the general public and others by telephone, correspondence or personal contact, involving independent interpretation and explanation of tax laws administered by the agency; researches computerized tax records and tax documents; verifies tax liability, penalty and interest and explains how tax liability, penalty and interest were determined in accordance with applicable tax laws, rules, regulations and policies; prepares documentation to change tax liability, penalty and interest; responds verbally or in writing to taxpayers' inquiries regarding the application of tax laws, rules, regulations and policies, explaining taxable income and liabilities for penalties, and providing assistance and guidance to taxpayers in the completion of all types of current, delinquent or amended returns, including all supporting attachments such as forms, statements, schedules, and transcripts of accounts necessary to assist the taxpayers; communicates with county officials and the public relative to property tax issues; participates in meetings, workshops and seminars.
8. Performs taxpayer information duties in conjunction with automated telephone collection demands for payment of tax deficiencies, the filing of delinquent tax returns, or the department's request for additional information related to all types of taxes.

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9. Assists higher level staff in calculating tentative and final multipliers that are assigned by the State to all counties; analyzes abstracts of assessments received from county officials to take into account any assessment policy changes that were made; uses data from annual sales ratio study and makes adjustments when the circumstances so warrant; assists in calculating apportionment of tax burden in overlapping taxing districts; compiles documentation to be used in preparing annual assessment/sales ratio study; analyzes computer printouts; collects and analyzes data for a random sample comparison of assessed values; assures that proper procedures are being followed by each county and that policy changes in assessments are actually being made; determines county assessment levels; assists in investigating assessment inequities, preparing and revising real and personal property guides used by local assessors and ascertaining market value of specific property types by using data from various expert sources.
10. Serves as a member of a project team, performing a segment of studies during the development and testing of new procedures and/or automated systems; provides input during the development of new or revised tax forms and other tax related material; assists in administering Supervisor of Assessment exams and Board of Review exams; assists in preparing the statistics of property taxes and the printing of the Illinois Property Tax Statistics publication.
11. Confers with supervisor relative to new or revisions in tax laws and other regulatory material.
12. Compiles and prepares productivity reports of work processed and pending.
13. Performs other duties as required or assigned which are reasonably within the scope of the duties enumerated above.

DESIRABLE REQUIREMENTS:

Education and Experience

Requires successful completion of the Revenue Tax Specialist Trainee program, which entails 12 months of agency training, and either:

- a) Knowledge, skill and mental development equivalent to the completion of four years of college;
OR
- b) Four years of work experience providing tax related support functions within a program area at the Illinois Department of Revenue.

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Knowledges, Skills and Abilities

Requires working knowledge of current Illinois and federal tax laws, rules and regulations and out-of-state filing requirements.

Requires working knowledge of tax terminology, forms and documents utilized in the processing of tax returns and supporting documentation.

Requires working knowledge of methods and procedures used in compiling and recording statistical information.

Requires working knowledge of manual and automated files, procedural manuals and other related materials utilized in the research and analysis of tax returns and supporting documentation for compliance with applicable tax regulations.

Requires working knowledge of tax accounting theory, principles and practices.

Requires working knowledge of computer systems as related to the processing of various tax information.

Requires working knowledge of manual and automated office equipment.

Requires working knowledge of public relations principles and practices.

Requires elementary knowledge of property tax systems and the relationships between the State and local agencies involved.

Requires elementary knowledge of property tax and sales tax exemption application processes and procedures.

Requires ability to gain and maintain satisfactory working relationships with the public and other employees.

Requires ability to compose correspondence to taxpayers, their representatives, county officials and others.

In addition to having a written and spoken knowledge of the English language, candidates may be required to speak and write a foreign language at a colloquial skill level in carrying out position duties in conjunction with non-English speaking individuals.