

ILLINOIS DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
CLASS SPECIFICATION

REVENUE TAX SPECIALIST III

POSITION CODE: 38573
Effective: 9-1-23

DISTINGUISHING FEATURES OF WORK:

Under general direction, serves as an advanced technical specialist in resolving technical, legal or procedural issues concerning one or more taxes administered by the Department of Revenue; performs in-depth technical research and analysis of the most complex or sensitive tax issues; analyzes documents to determine compliance with statutes and policy, detect deficiencies, and/or to determine referral to normal in-house or field collection areas, determines types of action needed on accounts referred through an integrated tax system which have been determined to fall within normal in-house collection criteria; verify adequate reporting methods, theory, complex mathematical, legal and procedural errors; determines type and depth of research needed; compiles documentation in support correction/adjustment action taken to resolve cases; confers with taxpayers and others, providing information in technical or lay terms depending upon technical tax knowledge of taxpayer; sets up payment agreements; appears as a witness in hearings or in court; controls and monitors quality control activities within specific areas; provides technical assistance to lower level staff; participates in special project assignments; participates in agency training programs; serves as supervisor in supervisor's absence.

EXAMPLES OF WORK PERFORMED AT THIS LEVEL ARE:

Board of Appeal Orders, Court Orders, Tax Clearance, Reasonable Cause Review, Revocation Hearings, and Selection of Audits. Regardless of dollar amounts, these are sensitive issues as inappropriate processing could place the agency in contempt of court. The analysis of combinations of complicated accounting, tax factual and legal problems are criteria utilized for assignment of cases to the Revenue Tax Specialist III.

ILLUSTRATIVE EXAMPLES OF WORK:

1. Reviews, analyzes and makes comparative studies of the more complex, controversial, sensitive and priority original, amended, electronically transferred or alternative media tax returns, audit reports, various claim forms, applications, taxable location reporting, account actions over dollar tolerance level, and Reasonable Cause Review, Court Orders and Board of Appeal Orders regardless of dollar amounts, and uncollectable accounts determined to qualify for normal in-house collection criteria for one or more types of taxes to determine compliance with statutes and policy, detect deficiencies or overpayments, verify reporting methods, and highly complex mathematical, procedural and legal errors, and/or the appropriate in-house or field office collection action necessary to resolve the account.
2. Determines type and scope of research required for analyzing assignments; retrieves information from the department's track and general files, computer and video printouts, correspondence, legal rulings, procedural guides, state and federal statutes, informational bulletins and reference manuals, other agency work areas, other state, federal and local agencies, employers, banks and other parties to provide, clarify or rule on the facts or issues pertaining to the case.
3. Compiles documentation and data in support of action taken on an account, e.g., acceptance or denial of over dollar tolerance levels for late filing penalty abatement due to reasonable cause, approval or disapproval of claims over established tolerance levels, change of department records, movement of funds, change lines on tax returns, etc.; prepares necessary documents for adjustment/correction actions, or inputs adjustment action on-line.

REVENUE TAX SPECIALIST III (Continued)

4. Confers in person, by telephone and correspondence with taxpayers, accountants, attorneys, other state, federal and local jurisdictions, and others explaining tax regulations, requirements, policies and procedures; interprets the application of tax laws, court decisions and opinions as relates to specific issues; sets up payment plans for collective of delinquent taxes.
5. Provides technical assistance to other agency work areas, taxpayers, attorneys, accountants, and others in resolution of inquiries and complaints involving highly complex or sensitive tax issues; types of research at this level will involve intensive study of federal law, various Illinois statutes, department rules and regulations, departmental legal positions, informational bulletins, administrative procedures, rules research manuals, Sunshine Act, and court decisions; interprets, clarifies and explains the application of new or amendments to tax laws, rules, regulations and procedures as affected specific issues.
6. Analyzes highly technical tax issues for taxpayers exhausted of all other avenues for correction of error or resolution of an issue in very sensitive, complex or emotional circumstances; independently determines final resolutions of priority cases referred by agency management and legal staff, the director's office, the governor's office, legislative staff and others; takes appropriate remedial action; monitors resolutions to ensure prompt and accurate actions by other work areas of the agency.
7. Conducts extensive research of specific tax accounts, agency records, federal and state tax laws, rules and regulations, agency legal positions, current and historical tax processing policies, methods and procedures for drafting of technical correspondence for higher level management, the director, assistant director, deputy directors' and governor's signature in response to taxpayer inquiries or complaints.
8. Prepares material for testimony at department hearings; prepares written depositions for reading into hearing records; testifies at hearings as required.
9. Conducts technical research projects to develop proposals for new and/or amended tax legislation; writes informational bulletins and tax booklets on various technical topics for clarification of laws, rules or regulations; creates new tax and internal forms required by changes in legislation, procedure or implementation of new programs; evaluates new or pending legislation to determine impact on current services; monitors technical system accuracy programs; ensures coordination of activities upon implementation of new legislation; develops and writes new procedures; compiles and prepares comprehensive reports relating to research projects for support of recommendations.
10. Analyzes completed audit packages involving deficiencies, disputed and unpaid liabilities to determine propriety of findings prior to issuing statutory notices, and taking corrective/adjustment action; processes formal and informal appeals, including disposition of settlements and final decisions resulting from administrative appeal procedures and/or judicial review.
11. Provides technical assistance to lower level Revenue Tax Specialists and trainees performing similar but less complicated work.

REVENUE TAX SPECIALIST III (Continued)

12. Controls and monitors quality control activities and trainee programs within a specific area to determine need for new or revised processing procedures, questionable analyzation methods, work flow problems, and training needs; performs random sampling of tax returns, claims processed, and collection enforcement action taken by lower level staff; maintains statistical records of individual employee quality and quantity work measurement.
13. Serves as a member and/or leader of a project team engaged in developing and testing new work procedures and automated systems; works closely with assigned team members and may serve as leader for specific segments of the project; serves as liaison with computer staff in resolving automated system problems within an assigned area; serves as supervisor in supervisor's absence.
14. Provides one-the-job technical training to new Revenue Tax Specialists and clerical support staff in applicable work methods and procedures.
15. Provides technical assistance during the development of new and/or revised tax returns, forms and tax related documents.
16. Compiles and prepares production, statistical and informational reports.
17. Performs other duties as required or assigned which are reasonably within the scope of the duties enumerated above.

DESIRABLE REQUIREMENTS:

Education and Experience

Requires three years of experience as a Revenue Tax Specialist II with the Illinois Department of Revenue.

A Revenue Tax Specialist II requires three years of experience as a Revenue Tax Specialist I with the Illinois Department of Revenue.

A Revenue Tax Specialist I 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.

Knowledges, Skills and Abilities

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

Requires thorough knowledge of forms and documents utilized in the processing of tax returns and supporting documents.

Requires thorough knowledge of files, procedural manuals and other related materials utilized in the research and analysis of tax returns and supporting documents.

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

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

Requires extensive knowledge of manual and automated office equipment.

REVENUE TAX SPECIALIST III (Continued)

Requires extensive knowledge of public relations principles and practices.

Requires extensive knowledge of methods, procedures and techniques utilized in developing and implementing training programs for technical staff in the review and analysis of tax returns and supporting documents.

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

Requires ability to gain and maintain satisfactory working relationships with the public, other state and federal agencies, and other employees.

Requires ability to detect noncompliance with Illinois State tax laws and regulations.

Requires ability to detect computational, legal and/or technical errors in the process of analyzing tax returns and supporting documentation.

Requires ability to initiate corrective/adjustment action within broad general guidelines.

Requires ability to compose correspondence to taxpayers, their representatives and others in a clear and concise manner.

Requires ability to prepare and maintain complex statistical and informational reports.

Requires ability to take complex manual or automated corrective action within broad guidelines in cases involving delinquencies, deficiencies and other irregularities.

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.