

Washington State Department of Personnel
Class Specification

MISCELLANEOUS TAX SPECIALIST 1

173E

Abolished 2/10/2012, effective 5/11/2012

Definition:

In the Special Programs Division of the Department of Revenue, in a training capacity, assists in establishing and verifying liability through independent examination of accounts; performing office compliance activities for assigned programs; reviewing, verifying and processing tax returns or unclaimed property reports; developing program implementation procedures and/or collection activities of statewide tax or unclaimed property programs including tracking delinquent and out-of-balance returns, contacting taxpayers to effect collections, and following through with collection until receipt of payment or issuance of warrant.

Distinguishing Characteristics:

Employees in this class work under close supervision with higher-level Miscellaneous Tax Specialists while learning examination and auditing techniques for tax programs. Upon successful completion of a one-year training period, employees automatically advance to the Miscellaneous Tax Specialist 2.

Typical Work:

Performs independent examination of accounts to establish and verify liability;

Performs office compliance and collection activities;

Reviews, verifies and processes tax returns or unclaimed property reports;

Assists in developing program implementation procedures;

Performs mathematical reviews and audits of leasehold excise tax distribution, including adjustments to city, county and State tax dollar distribution;

Determines correct reporting, calculations and coding for the Enhanced Food Fish Excise Tax accounts, by auditing, examining and verifying tax return accounts;

Determines taxability of estates based on applicable statute and case law and reviews inheritance tax files ensuring compliance with inheritance tax laws;

Assesses penalties and interest for estate tax files;

Prepares, maintains and distributes forms and revisions for Use Tax assessments, exemptions and procedures to ensure uniformity in the application of the Use Tax to tangible personal property;

Trains other Miscellaneous Tax Specialists in assigned programs and provides backup support when necessary;

Performs other duties as required.

Knowledge and Abilities:

Knowledge of: theory and practice of accounting and auditing; Washington Revenue Act of 1935, as amended; rules, policies and procedures of the Department of Revenue; general investigative techniques.

Ability to: analyze and interpret tax accounts or unclaimed property reports; obtain information in a tactful manner; comprehend and assimilate complex tax laws and rules, tax interpretation letters, departmental policy, manuals and orders; communicate effectively, both orally and in writing.

Legal Requirement(s):

There may be instances where individual positions must have additional licenses or certification. It is the employer's responsibility to ensure the appropriate licenses/certifications are obtained for each position.

Desirable Qualifications:

A Bachelor's degree which includes 12 semester or 18 quarter hours of accounting.

AND

One years of professional-level accounting, auditing, tax compliance, or tax examination experience.

OR

Five years as an Excise Tax Assistant, Tax Service Representative or Tax Information Specialist 1, provided the required course work in accounting has been completed.

Additional qualifying experience will substitute, year for year, for education provided the required course work in accounting has been completed.

Note: Only accounting courses transferable to a Washington State degree granting institution will be accepted as equivalent college-level accounting.

Class Specification History:

New class: 01/01/92

Revise salary, definition, distinguishing characteristics, minimum qualifications: 4-21-00

New class code: (formerly 15271) effective July 1, 2007

Abolished; adopted 2/9/2012, effective 2/10/2012.