

Washington State Department of Personnel
Class Specification

MISCELLANEOUS TAX SPECIALIST 2

173F

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

Definition:

In the Special Programs Division of the Department of Revenue at the journey level , is responsible for assigned programs as a team member.

Distinguishing Characteristics:

Positions at this level perform one or more of the following functions a majority of time:

1. Conducts audits of taxpayer/holder records to determine tax or holder liability and compliance with applicable laws. This may result in issuance of balance dues, assessments, credit notices or refunds.
2. Reviews/verifies tax returns, documents and/or unclaimed property reports to establish tax or holder liability through independent examination of accounts. This may result in issuance of balance dues, assessments, credit notices or refunds.
3. Responsible for collection activities of statewide tax or unclaimed property programs, including tracking delinquent accounts and out-of-balance returns/accounts, contacting taxpayers to effect collections, and following through with collection until receipt of payment or issuance of warrant/findings.
4. Responds to inquiries and provides information to department staff and taxpayers or their agents via correspondence and telephone on complex issues including issuing written pre-determinations of taxability or liability.
5. Drafts of new and revised WAC's, excise tax bulletins and taxpayer information, developing and recommending changes in legislation.
6. Develops and conducts training classes and educational programs for taxpayers/holders, department of revenue employees and governmental jurisdictions.
7. Develops program implementation procedures.

Typical Work:

Performs on-site audits and investigations of financial records of businesses, including banking and savings institutions, credit unions, retail stores, and manufacturing firms to determine amount and collect unclaimed property;

Responsible for the administration of the securities and safe deposit box programs, including reporting, receiving, taking into custody, inventorying, reviewing, organizing, cataloging, and selling unclaimed property;

Prepares, plans and coordinates public auctions of tangible personal effects;

Coordinates owner location program activities;

Determines if department should serve as personal representative in administration of an escheat estate and serves as agency's representative;

Responsible to determine and authorize tax deferrals and credits for the sales and use tax deferral programs and credit programs, including devising and developing operational policies and procedures;

Responsible for the approval, accounting and auditing of untaxed cigarettes provided to Indian tribes and provides refunds to distributors;

Audits real and personal property records to determine taxability, and issues and collects tax assessments;

Develops information on taxability of transactions and writes predetermination of taxability;

Approves refunds or unclaimed property claims;

Develops and recommends changes in legislation;

Drafts new and revised WAC's and operating bulletins;

Develops policy analysis and recommendations;

Develops educational programs for taxpayer on governmental jurisdictions;

Performs other duties as required.

Knowledge and Abilities:

Knowledge of: theory and practice of accounting and auditing; Washington Revenue Act of 1935, as amended, and related Washington Administrative Code regulations; rules, policies and procedures of the Department of Revenue; general investigative techniques; Unclaimed Property laws; probate laws governing escheats, descent and distribution, wills, duties of personal representative; legislative process.

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; make accurate decisions quickly and independently; apply State and Federal laws and rules relative to escheat estates; use tact and diplomacy in dealing with the public; analyze records to determine scope of audit, prepare complete and accurate comprehensive report upon completion of audit; learn specialized audit techniques of auditing; write reports and articles clearly and concisely; work independently and organize and utilize time effectively.

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:

One year as a Miscellaneous Tax Specialist 1.

OR

A Bachelor's degree which includes 12 semester or 18 quarter hours of accounting and three years of professional-level accounting, auditing, tax compliance, or tax examination experience.

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

New class code: (formerly 15272) effective July 1, 2007

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