



STATE OF COLORADO

CLASS SERIES DESCRIPTION

July 1, 2000

OUT-OF-STATE REVENUE AGENT

B3G1IX TO B3G2TX

DESCRIPTION OF OCCUPATIONAL WORK

This class series uses two levels in the Financial Services Occupational Group and describes tax and other revenue auditing and research work in specialized audit program areas administered by the state. The work in this class is very similar to the Revenue Agent III class except these positions are located out-of-state and focus on performing field audits of large, multi-state or international corporations doing business in Colorado; as well as maintaining an independent office located outside Colorado. Tax and other revenue program areas include, but are not limited to: Income, Sales, Consumer and Retailers Use, Wage Withholding, City/County/Special District, Severance, Oil and Gas Withholding, International Fuel Tax Agreement, International Registration Plan, Gasoline and Special Fuels, Tobacco and Liquor Excise, Commercial Transportation, Oil and Gas Conservation Commission Levy, and Federal and State Oil/Gas/Solid Mineral Royalties.

Work involves analyzing and selecting organizations for audit; conducting audits at the organization's location of financial records and company reports used to prepare tax returns and other reports; determining the correct tax liability, penalty, and interest due; interpreting and ensuring compliance with applicable statutes, rules, regulations, departmental policy and guidelines, and professional auditing and accounting standards. The work also includes recommending proposed tax adjustments and jeopardy assessments and, when necessary, prosecution of criminal actions; researching legal tax issues and developing arguments to substantiate agency position(s); disseminating information to promote voluntary tax compliance; advising taxpayers, their representatives, and industry groups on tax laws and their rights; and directly representing the agency to corporate officers, executives, legal counsel, and financial auditors, CPA's, and estate trustees. The work also involves preparing various reports reflecting specialized tax issues and problems; testifying as an expert witness on issues relative to specialized tax laws and/or audit procedures; and other activities to ensure the state receives its share of taxes and other revenues. Some position's work may include developing and advising

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on regulations, policies, and procedures pertaining to tax law; evaluating the intent and impact of proposed tax legislation on unit and agency operations; and proposing legislation relative to specialized tax areas.

INDEX: The Out-of-State Revenue Intern and the Out-of-State Revenue Agent begin on this page.

OUT-OF-STATE REVENUE INTERN

B3G1IX

CONCEPT OF CLASS

This class describes the entry level. Work is designed to train positions for the next higher level in this class series. Although tasks are similar to those of the fully-operational level, assignments are structured and performed with direction and assistance from others. Positions carry out established work processes and operations by learning to apply and follow procedures, techniques, rules, and regulations. Once training has been completed, the position is to be moved to the next level. Positions should not remain in this class indefinitely.

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B3G2TX

CONCEPT OF CLASS

This class describes the fully-operational out-of-state revenue agent. Positions in this level function independently in planning and conducting tax audits and in finding solutions to discrepancies identified. The work is considered more difficult than in-state field audits due to differing accounting and tax systems encountered when dealing with the larger, more complex audits and higher level tax professionals, from the remote office located away from direct access to research facilities, administrative support and direct supervision.

FACTORS

Allocation must be based on meeting all of the four factors as described below.

Decision Making -- The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. For example, positions decide the audit plan for conducting reviews of taxpayer accounts and records. The general pattern, program, or system exists but must be individualized. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. For example, positions review previous audits, legal precedents, agency decisions, and which portions of multi-state corporations need to be audited that may have a tax liability for the states. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem.

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For example, positions consider professional auditing standards when planning and conducting audits. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

Complexity -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of accounting and tax theories, concepts, and principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. For example, due to differing automated accounting systems, positions adapt audit processes using generally accepted audit principles. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies.

Purpose of Contact -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories. This goes beyond what has been learned in training or repeating information that is available in another format. For example, agents clarify to CPAs and attorneys the intent of Tax Conferee decisions on unusual tax cases involving out-of-state corporations.

Line/Staff Authority -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

ENTRANCE REQUIREMENTS

Minimum entry requirements and general competencies for classes in this series are contained in the State of Colorado Department of Personnel web site.

For purposes of the Americans with Disabilities Act, the essential functions of specific positions are identified in the position description questionnaires and job analyses.

CLASS SERIES HISTORY

Revised 7/1/00 (DLF). Changed Class Codes. Published as proposed 4/17/00.

Effective 9/1/93 (DLF). Job Evaluation System Revision project. Published as proposed 6/1/93, 5/1/94.

Created 10/1/84. Out-of-State Revenue Agent A and B (A1132-33).

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SUMMARY OF FACTOR RATINGS

Class Level	Decision Making	Complexity	Purpose of Contact	Line/Staff Authority
Out-of-State Revenue Intern	na	na	na	na
Out-of-State Revenue Agent	Process	Formulative	Clarify	Indiv. Contributor

ISSUING AUTHORITY: Colorado Department of Personnel/General Support Services