



## **STATE OF COLORADO**

### **CLASS SERIES DESCRIPTION**

**July 1, 2001**

#### **TAX CONFEREE**

B3H1XX TO B3H2XX

#### **DESCRIPTION OF OCCUPATIONAL WORK**

This class series uses two levels in the Financial Services Occupational Group and describes work in resolving tax protests of tax adjustments made by the state's tax divisions and some by home rule cities. The work involves holding informal hearings and negotiations between the state and taxpayers and/or their representatives. The work also includes participation in the preparation and conduct of formal tax hearings and trials as managers of the state's tax litigation involving all areas of pretrial, trial, and appeal. Some positions serve as experts throughout the state on tax matters.

This class series also describes tax auditing and legal research work in specialized tax program areas administered by the state such as, estate, generation-skipping transfer, inheritance, gift, fiduciary income, controlled substances, trade name registration issues, and other specialized tax areas. Work involves auditing tax returns in specific tax areas to determine the amount of taxes due and ensure compliance with applicable laws; interpreting tax laws to determine taxes, penalties, and interest due; and researching legal tax issues and developing arguments to substantiate positions taken by the agency. The work also may include disseminating information to promote tax compliance and payment of taxes; advising taxpayers of tax laws and rights; settling differences between the state and taxpayers including their representatives such as attorneys and accountants; evaluating the intent and impact of proposed tax legislation on agency operations; and proposing legislation related to specialized tax areas.

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#### **TAX CONFEREE I**

B3H1XX

#### **CONCEPT OF CLASS**

This class describes the fully-operational tax conferee level. Positions in this level resolve tax protest issues for all Department of Revenue administered taxes. Actions are independent and final agency actions are ordered by positions without prior approval. Positions plan and conduct informal hearings and negotiations, on behalf of the director to arbitrate and resolve protested tax adjustments. Positions

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apply the principles and standards of accounting, auditing, and taxation to develop strategies for negotiations. As an authority in all department tax areas, positions review protests of tax determination actions of the department, providing a level of review between the tax divisions and formal hearings. Positions review the agency's tax assessment and refund denial actions for appropriateness; research appropriate guidance and legal decisions, often from the U.S. Supreme Court or other states that involves the evaluation of the history of specific legal authorities to determine their relevance under current constitutional authorities; and make a determination on the case being protested. Positions are expected to identify the maximum tax due under law, regulations, or sustainable facts; and propose and negotiate acceptable solutions in terms of a total tax collection perspective of the state or the local tax authority. When cases are unable to be resolved at this level, positions request the setting of formal hearing by the Executive Director and notify the Attorney General's office of the requirement to assign an attorney. Positions participate in the formal litigation process by acting in the stead of a co-counsel to the assigned assistant attorney general. Positions represent the department and manage the department's case through pre-trial, trial, post-trial, and appeals. Positions also act as mediator for protests involving home rule cities.

This class also describes the senior authority level tax specialist position that functions as a staff expert in auditing and legal research in specialized tax program areas administered by the state. Senior authorities are acknowledged by both their peers and agency management as an authority in the application and operation of specialized tax programs and are called upon for their expertise by agency management and others outside of state government to provide technical tax guidance and direction.

### **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 tax resolution process, including designing the set of operations. For example, positions choose the processes for resolving disputes on tax adjustments and subsequent negotiations. 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. 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. For example, positions evaluate federal and state legal precedents in order to determine the proper treatment of exemptions under new tax legislation. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**OR**

The decisions regularly made are at the interpretive level, as described here. In all department tax program areas and within limits of the strategic master plan and allocated human and fiscal resources, choices involve determining tactical plans to achieve the tax resolution objectives established by the

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higher management level. Within the complicated tax statutes of the state, and the changing legal authorities and regulations, positions formulate and modify the negotiation, resolution, or litigation strategies to increase the chances of successful conclusions while conserving resources. This involves establishing what processes will be done, developing the budget, and developing the staffing patterns and work units in order to deploy staff. Positions regularly choose the extent of evidence and arguments used in negotiation and litigation to optimize the tax case in light of the judge's or opponents' ability to absorb and understand the data. This level includes inventing and changing systems and guidelines that will be applied by others statewide. By nature, this is the first level where positions are not bound by processes and operations in their own programs as a framework for decision making and there are novel or unique situations that cause uncertainties that must be addressed at this level. For example, positions must reconcile current Supreme Court decisions with regulations, statutes, and previous Colorado court decisions or department policies to evaluate chances of successful litigation. Through deliberate analysis and experience with these unique tax situations, the manager or expert determines the tax resolution systems, guidelines, and programs for the future.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of theories, taxation concepts, and legal 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, positions often work on cases where no policy or regulation exists and positions must resolve tax matters for the benefit of the state with little more than the constitution and statutory bases for guidance. 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. For example, positions provide guidance for the long-term tax treatment of exemptions or exclusions based on changing accounting standards.

### **OR**

The nature of, and need for, analysis and judgment is strategic, as described here. Positions develop guidelines to implement a program that maintains the agency's mission. Guidelines do not exist for most situations. In directive situations, positions use judgment and resourcefulness to interpret circumstances in a variety of situations and establish guidelines that direct how a departmental/agency program will be implemented. For example, positions establish bookkeeping, sampling, and/or auditing instructions for an acceptable claim within reasonable costs when guidelines do not exist.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of at least two of the following:

Negotiating as an official representative of the executive director in order to obtain support or cooperation where there is no clear, formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on state general fund revenues, cash funded state agencies, cities, counties, and special taxing districts. In reaching settlements or compromises, the position does not have a precise rule or regulation to enforce but is accountable for resolution of tax adjustments that interplay between multiple rules and legal interpretations. For example, positions decide on protest actions, which may have either a direct

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positive or negative fiscal impact on the state's revenue and/or an indirect, multiplied impact on other taxpayers and future years' state revenues.

Defending, arguing, or justifying the agency's position in formal hearings or court where the position is an official representative of the department. For example, positions defend the Revenue Department's position on tax matters in formal administrative hearings and in litigation.

Arbitrating, resolving differences, and authorizing action that directly determines the agency's mission. The result directly affects agency policy. For example, positions arbitrate tax adjustment issues between agency auditors and corporate entities where the result is binding on both parties and has fiscal impact on either/both.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as senior authority. The senior authority is a pacesetter who has a rare level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. This authority directly influences management decisions beyond the agency into the private sector. Public and private sector managers, executives, peers, and legislative personnel seek this level of technical guidance and direction as an expert and designer of a statewide tax resolution and enforcement area for all of state government.

## **TAX CONFEREE II**

B3H2XX

### **CONCEPT OF CLASS**

This class describes the supervisor. In addition to work described by the Tax Conferee I class, positions in this level have supervisory responsibility for decisions which impact the pay, status, or tenure of others and have major involvement in the legislative process and representation of the department to public and private interests in the field of taxation. This class differs from the Tax Conferee I class in the Decision Making and Line/Staff Authority factors, and may differ in the Complexity and Purpose of Contact factors.

### **FACTORS**

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

**Decision Making** -- The decisions regularly made are at the programmatic level, as described here. Within limits set by organizational policy, general directives, overall revenue goals and objectives, and allocated resources, choices involve formulating or adjusting the tax resolution and litigation program, specifying program objectives, and allocating human and fiscal resources among constituent programs. For example, positions determine the optimum mix of tax cases relating to the general fund, trust fund, and cash funds to maximize tax revenues while deciding the appropriate balance of general effect and unique affect tax issues to obtain legal precedents. This involves independently, and under conditions of uncertainty, determining what has been done, what can be done, proposals for long term tax policy, and estimates of what new negotiation or litigation resources are required. The long-term strategic plans, purposes, and staffing determined by this level require integration with other tax programs in the overall

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plan. Program, as used here, is defined by the mission of an agency or division as opposed to a segment or piece of a program, such as planning, program evaluation, etc. This level does not describe positions that are applying a program controlled by another agency that has the authority and accountability for it.

**Complexity** -- The nature of, and need for, analysis and judgment is strategic, as described here. Positions develop tax protest resolution and litigation guidelines to implement the tax program that maintains the agency's mission on tax revenues. Guidelines do not exist for most situations. In directive situations, positions use judgment and resourcefulness to interpret circumstances in a variety of situations and establish guidelines that direct how a departmental/agency program will be implemented. For example, positions work closely with the executive branch in strategizing new levels of cooperation and involvement between economic development specialists and tax authorities to obtain business development for the state.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of both of the following:

Negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For example, positions negotiate appeal of tax litigation assessment actions, which have either a positive or negative fiscal impact on the state's revenue.

Defending, arguing, or justifying an agency's position in formal hearings or court where the position is an official representative of one party. For example, positions defend the agency's positions on tax matters in formal administrative hearings, in litigation, and in testimony before standing legislative committees.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a unit supervisor. The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. Positions supervised must be in this class series or at similar conceptual levels in other professional classes. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

### **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.

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**CLASS SERIES HISTORY**

Revised 7/1/01 (DLF). Consolidate Tax Specialist II (B4D2) class into Tax Conferee I class as part of the FS consolidation study. Proposed published 4/17/00 and final 7/1/01.

Revised 7/1/00 (DLF). Changed class codes and concept for Tax Conferee series as part of the FS consolidation study. Proposed published 4/17/00 and final 7/1/00.

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

Revised 7/1/84. Changed grades and relationships (A1157-58).

Revised 7/1/81. Changed relationships (A1157-58).

Revised 4/1/79. Changed grades, relationships, nature of work, and entrance requirements (A1157-58).

Created 1/1/75.

**SUMMARY OF FACTOR RATINGS**

<b>Class Level</b>	<b>Decision Making</b>	<b>Complexity</b>	<b>Purpose of Contact</b>	<b>Line/Staff Authority</b>
Tax Conferee I	Process or Interpretive	Formulative or Strategic	* Negotiate, Defend, or Arbitrate	Senior Authority
Tax Conferee II	Programmatic	Strategic	Negotiate & Defend	Unit Supervisor

\* Must have 2 or 3.