



STATE OF COLORADO
CLASS SERIES DESCRIPTION
July 1, 2009

TAX EXAMINER

H8N1XX TO H8N5XX

DESCRIPTION OF OCCUPATIONAL WORK

This class series uses five levels in the Professional Services Occupational Group and describes technical and/or professional work in the examination/auditing of state tax returns and supporting documentation and account information to determine correct tax liabilities, resolve protests, and/or provide taxpayer assistance. Positions in this series provide information to taxpayers regarding tax statutes and department policies, procedures and positions on taxes administered by the department. The work includes the initiation or waiving of penalties, authorization or denial of refunds or assessments, and the determination of applicable interest or penalty charges. The work may include cooperation with other tax entities such as IRS, other states, and city, county, or local tax authorities.

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TAX EXAMINER I

H8N1XX

CONCEPT OF CLASS

This class describes the working level tax examiner. Positions in this level review or audit individual or non-apportioned corporate returns and accounts for accuracy and currency. They resolve errors, discrepancies, and taxpayer complaints by adjusting or entering account information and adjusting refunds or assessments. Positions handle taxpayer queries on many types of taxes and provide instructions on forms, procedures, and payments or rates. This level includes positions receiving orientation and training to the agency setting within the initial probationary period.

FACTORS

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

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Decision Making -- The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. This includes determining how the operation will be completed. For example, positions determine the steps necessary to resolve a protest of departmental action. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established process. Choices are within a range of specified, acceptable standards, alternatives, and technical practices. For example, positions determine the documentation necessary to support an adjustment to an assessment.

Complexity -- The nature of, and need for, analysis and judgment is patterned, as described here. Positions study tax regulations and tax return information to determine what it means and how it fits together in order to get practical solutions in the form of accurate and complete returns or accounts. Guidelines in the form of policies, regulations, tables, forms, rules, and work standards exist for most situations. Judgment is needed in locating and selecting the most appropriate of these guidelines which may change for varying circumstances as the task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. For example, positions use departmental policies and regulations to initiate or deny refunds or assessments or to advise taxpayers of their applicability in specific situations.

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

Exchanging or collecting information with contacts. This involves giving learned information that is readily understandable by the recipient or collecting factual information in order to solve factual problems, errors, or complaints. For example, positions provide taxpayers with information on tax problems and procedures on a daily basis.

Detecting, discovering, exposing information, problems, violations or failures by interviewing or investigating where the issues or results of the contact are not known ahead of time. For example, positions probe tax account information and returns to gather facts to resolve complaints or problems.

Securing regulatory compliance by issuing or revoking licenses and persuading or training others to correct problems. Regardless of the methods used to attempt to obtain compliance, the position can ultimately rely on legal authority to impose sanctions and penalties. For example, positions secure compliance with tax regulations by recommending legal actions against non-payers.

Advising, counseling, or guiding the direction taken to resolve complaints or problems and influence or correct actions and behaviors. As an example, positions advise local businesses or governments on actions relating to taxes owed.

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.

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TAX EXAMINER II

H8N2XX

CONCEPT OF CLASS

This class describes the work leader or staff authority. In addition to work described by the Tax Examiner I class, positions in this level provide training and assistance to other tax examiners. Positions typically review the work of other examiners and approve refunds, assessments or other adjustments to accounts, and resolve tax protests and appeals. This class differs from the Tax Examiner I class in the Line/Staff Authority factor.

FACTORS

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

Decision Making -- The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. This includes determining how the operation will be completed. For example, positions determine the steps necessary to resolve a protest of departmental action in a specialized tax area. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established process. Choices are within a range of specified, acceptable standards, alternatives, and technical practices. For example, positions determine the documentation necessary to support an adjustment to an assessment.

Complexity -- The nature of, and need for, analysis and judgment is patterned, as described here. Positions study tax regulations and tax return information to determine what it means and how it fits together in order to get practical solutions in the form of accurate and complete returns or accounts. Guidelines in the form of policies, regulations, tables, forms, rules, and work standards exist for most situations. Judgment is needed in locating and selecting the most appropriate of these guidelines which may change for varying circumstances as the task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. For example, positions use departmental policies and regulations to initiate or deny refunds or assessments or to advise taxpayers of their applicability in specific situations.

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:

Exchanging or collecting information with contacts. This involves giving learned information that is readily understandable by the recipient or collecting factual information in order to solve factual problems, errors, or complaints. For example, positions collect tax information from other taxing authorities to verify tax account information.

Detecting, discovering, exposing information, problems, violations or failures by interviewing or investigating where the issues or results of the contact are not known ahead of time. For example, positions investigate patterns of problems in tax accounts to determine causes.

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Securing regulatory compliance by issuing or revoking licenses and persuading or training others to correct problems. Regardless of the methods used to attempt to obtain compliance, the position can ultimately rely on legal authority to impose sanctions and penalties. For example, positions secure compliance with tax regulations by recommending legal actions against non-payers.

Advising, counseling, or guiding the direction taken to resolve complaints or problems and influence or correct actions and behaviors. As an example, positions advise local businesses or governments on actions relating to taxes owed.

Line/Staff Authority -- The direct field of influence the work of a position has on the organization is as a work leader or staff authority. The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

OR

The staff authority is a pacesetter who has a unique level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. It is an essential component of the work assignment that has been delegated by management to the position. This authority directly influences management decisions within an agency. For example, management relies on such a position when making decisions regarding the direction that policy or a program should take in the staff authority's field of expertise. Managers and peers recognize and seek this level of technical guidance and direction regarding the application of a program or system within the agency or to its clients. NOTE: As a tradeoff, positions responsible for services as the lead or only position in a remote or district office where services include the full scope of taxation issues in multiple tax areas may be allocated to this class under this provision.

TAX EXAMINER III

H8N3XX

CONCEPT OF CLASS

This class describes the first-supervisory level. Positions in this level head units of tax examiners providing taxpayer assistance or review of accounts. The responsibilities include decisions which affect the pay, status, or tenure of other positions. This class differs from the Tax Examiner II class in Line/Staff Authority factor and possibly in the Decision Making factor.

FACTORS

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

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Decision Making -- The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. This includes determining how the operation will be completed. For example, positions decide how to continue taxpayer assistance when communications or computers fail or information is missing from accounts. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established process. Choices are within a range of specified, acceptable standards, alternatives, and technical practices. As an example, positions whether to file a lien against a taxpayer in bankruptcy court.

OR

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 determine the manner in which work will be completed and standards of quality and quantity. 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 bankruptcy precedents when deciding payment alternatives which are in the best interests of the state. 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 patterned, where positions study tax collection information to determine what it means and how it fits together in order to get practical solutions in the form of accurate tax collections. Guidelines in the form of department policies and processes exist for most situations. Judgment is needed in locating and selecting the most appropriate of these guidelines which may change for varying circumstances as the task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. For example, positions select the appropriate guideline for initiating tax liens or for issuing assessments.

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:

Detecting, discovering, exposing information, problems, violations or failures by interviewing or investigating where the issues or results of the contact are not known ahead of time. For example, positions investigate bankruptcy cases to determine if collections are feasible.

Securing regulatory compliance by issuing or revoking licenses and persuading or training others to correct problems. Regardless of the methods used to attempt to obtain compliance, the position can ultimately rely on legal authority to impose sanctions and penalties. For example, positions seek to collect taxes by numerous means and may file tax liens when other collection methods fail.

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Advising, counseling, or guiding the direction taken to resolve complaints or problems and influence or correct actions and behaviors. As an example, positions advise CPAs and attorneys on actions to collect payment of taxes owed.

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 examiner or auditor 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.

TAX EXAMINER IV

H8N4XX

CONCEPT OF CLASS

This class describes the second-supervisory level. Positions in this level oversee two or more units of examiners. The responsibility includes decisions that affect the pay, status, or tenure of others. This class differs from the Tax Examiner III class in Complexity and Line/Staff Authority factors and possibly in the Purpose of Contact factor.

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 unit operations in terms of schedules, forms, procedures, computer operations and programs, and publications needed for new tax programs. 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 decide tax protests based on policy determinations. 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 taxation theories, concepts, and principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. For example, positions evaluate tax principles in setting processes for resolving special equipment tax liabilities. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular

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circumstances and to deal with emergencies. For example, positions establish working agreements and cooperative arrangements with city and county tax districts to share information and resources.

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 three of the following:

Securing regulatory compliance by issuing or revoking licenses and persuading or training others to correct problems. Regardless of the methods used to attempt to obtain compliance, the position can ultimately rely on legal authority to impose sanctions and penalties. For example, positions collect taxes by persuading taxpayers to comply.

Advising, counseling, or guiding the direction taken to resolve complaints or problems and influence or correct actions and behaviors. As an example, positions advise attorneys and CPAs on resolving tax disputes.

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, positions interpret tax regulations for businesses.

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 settlements on tax claims with taxpayers which has fiscal impact on the state.

Line/Staff Authority -- The direct field of influence the work of a position has on the organization is as a manager. The manager must be accountable for multiple units through the direct supervision of at least two subordinate Unit Supervisors; and, have signature authority for actions and decisions that directly impact pay, status, and tenure. Elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, second-level signature on performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

TAX EXAMINER V

H8N5XX

CONCEPT OF CLASS

This class describes the manager or senior authority level. Positions in this level supervise multiple units of tax examiners in the administration of the state's major tax programs, such as income or business tax. The work includes planning and implementing tax programs instituted by new legislation and establishing the policies under which units will enforce the regulations. Positions also make decisions which affect the pay, status, or tenure of other positions. This class differs from the Tax Examiner IV class in the Decision Making and Complexity factors and may differ in the Line/Staff Authority factor.

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FACTORS

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

Decision Making -- The decisions regularly made are at the interpretive level, as described here. Within limits of the strategic master plan and allocated human and fiscal resources, choices involve determining tactical plans to achieve the objectives established by the higher management (strategic) level. This involves establishing what processes will be done, developing the budget, and developing the staffing patterns and work units in order to deploy staff. For example, positions develop the unit budget and justify it to higher levels. 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. Through deliberate analysis and experience with these unique situations, the manager or expert determines the systems, guidelines, and programs for the future. For example, positions establish tax programs such as the International Fuels Tax Program for operation in future years.

Complexity -- 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 the audit guidelines and operating computer systems to accommodate new tax revenue programs.

Purpose of Contact -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of 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 settlements of tax protests.

Line/Staff Authority -- The direct field of influence the work of a position has on the organization is as a manager or senior authority. The manager must be accountable for multiple units through the direct supervision of at least two subordinate Unit Supervisors; and, have signature authority for actions and decisions that directly impact pay, status, and tenure. Elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, second-level signature on performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

OR

The senior authority is a pacesetter who has a unique level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. It is an essential component of the work assignment that has been delegated by management to the position. This authority directly influences management decisions beyond the agency. Managers and peers seek this level of technical

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guidance and direction as the designer of a statewide system or in a subject area for other areas of state government. Managers and peers, both internally and externally to the agency, rely on this pacesetter when making decisions regarding the direction that policy, programs, and systems should take in the pacesetter's field of expertise. An example is a position recognized as an authority on federal and state income tax policy who is responsible for drafting legislation and regulations and determines the forms and content of annual income tax booklets.

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

Effective 7/1/09 (KLR). Abolished Financial Services occupational group and converted classes into Professional Services. Proposed published 6/30/08 and final 7/31/08.

Revised 7/1/00 (DLF). Changed class codes. Published as proposed 4/17/00.

Effective 10/1/94 (DLF). Job Evaluation System Revision project. Published proposed 6/1/93, 5/9/94.

Revised 9/1/88. Changed relationship, nature of work and entrance requirements (A1146-55).

Revised 7/1/84. Changed relationship, pay grades, and entrance requirements (A1146-47, 50, 54, 55).

Revised 1/1/80. Changed entrance requirements, Tax Liability Specialist (A1197-98).

Revised 7/1/78. Changed relationship of Tax Supervisor (A1155).

Created 3/1/78. Tax Liability Specialists (A1197-98).

Created 9/1/76. Tax Examiner series (A1146-50).

Created 1/1/75. Assistant and Tax Supervisor (A1154-55).

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SUMMARY OF FACTOR RATINGS

Class Level	Decision Making	Complexity	Purpose of Contact	Line/Staff Authority
Tax Examiner I	Operational	Patterned	Exchange, Detect, Secure, or Advise	Indiv. Contributor
Tax Examiner II	Operational	Patterned	* Exchange, Detect, Secure, or Advise	Work Leader or Staff Authority
Tax Examiner III	Operational or Process	Patterned	** Detect, Secure, or Advise	Unit Supervisor
Tax Examiner IV	Process	Formulative	*** Secure, Advise, Clarify, or Defend	Manager
Tax Examiner V	Interpretive	Strategic	Negotiate	Manager or Senior Authority

* Must have 2 of 4.

** Must have 2 of 3.

*** Must have 3 of 4.

ISSUING AUTHORITY: Colorado Department of Personnel & Administration/Division of Human Resources