

**Effective Date: June 3, 1990**  
**Modified Effective: January 19, 1997**  
**Modified Effective: January 13, 2002**  
**Modified Effective: December 12, 2004**  
**Modified Effective: August 7, 2005**  
**Modified Effective: August 5, 2007**  
**Modified Effective: January 4, 2009**

**STATE OF WISCONSIN  
CLASSIFICATION SPECIFICATION**

**REVENUE TAX SPECIALIST  
CLASSIFICATION SERIES**

**I. INTRODUCTION**

A. Purpose of This Classification Specification

This classification specification is the basic authority under ER 2.04, Wis. Adm. Code, for making classification decisions related to present and future professional positions, located in the Department of Revenue, which are engaged in a variety of specialized functions such as technical research, investigation and analysis; investigations of resident and nonresident corporations, corporate officers, partnerships, and individuals; developing, coordinating and administering training programs; ensuring all sellers of cigarettes and tobacco products sold in the state are legal for sale and comply with the Master Settlement Agreement legislation; performing technical customer service activities, providing general assistance to customers and educating taxpayers; and reviewing and resolving fraudulent tax claims. This classification specification will not specifically identify every eventuality or combination of duties and responsibilities that currently exist, or those that result from changing program emphasis in the future. Rather, it is designed to serve as a basic framework for classification decision-making in this professional occupational area.

Classification decisions must be based on the “best fit” of the duties within the existing classification structure. The “best fit” is determined by the majority (i.e., more than 50%) of the work assigned to and performed by the position when compared to the class concepts and definition of this specification or through other methods of position analysis. Position analysis defines the nature and character of the work through the use of any or all of the following: definition statements; listing of areas of specialization; representative examples of work performed; allocation patterns of representative positions; job evaluation guide charts, standards or factors; statements of inclusion and exclusion; licensure or certification requirements; and other such information necessary to facilitate the assignment of positions to the appropriate classification.

B. Inclusions

This specification applies only to those professional positions with responsibilities related to technical research, investigation and analysis; investigations of resident and nonresident corporations, corporate officers, partnerships and individuals; developing, coordinating and administering training programs; ensuring all sellers of cigarettes and tobacco products sold in the state are legal for sale and comply with the Master Settlement Agreement legislation; technical

customer service activities, providing general assistance to customers, and educating taxpayers; or reviewing and resolving fraudulent tax claims.

C. Exclusions

This classification specification excludes the following types of positions:

1. Positions which do not meet the statutory definition of professional as defined in s. 111.81(15), Wis. Stats., as administered and interpreted by the Wisconsin Employment Relations Commission.
2. Positions which meet the definition of confidential, management, and/or supervisor positions, as defined in s. 111.81(7), (13) and (19), Wis. Stats., as administered and interpreted by the Wisconsin Employment Relations Commission.
3. Positions which, for the majority of the time, perform income tax audits and are more appropriately classified as Revenue Auditor or Revenue Field Auditor.
4. All positions, which are more appropriately, identified by other classification specifications.

D. Entrance Into and Progression Through this Series

Employees enter positions in this classification series by competition. Progression from the entry level to the objective level occurs through reclassification. Progression to the advanced levels will occur by competition. The majority of a positions duties and responsibilities must be recognized in the classification in order for the position to be assigned to the advanced level. Positions that change significantly as a result of the addition of unrelated duties and responsibilities must be filled by competition.

## II. DEFINITIONS

### REVENUE TAX SPECIALIST – ENTRY

Positions allocated to this level perform entry level professional work in the Customer Service Bureau, Business Tax Section. This classification level is for employees who do not possess the qualifications or experience, which would indicate they could function with the degree of accountability and level of responsibility associated with the objective level. Positions allocated to this classification level are responsible for performing technical customer service activities, providing general assistance to customers, and educating taxpayers and department staff. Work is performed under close progressing to limited supervision.

### REVENUE TAX SPECIALIST 1

Positions allocated to this level perform either experienced entry or objective level professional work in one of the following capacities: (1) Positions allocated to this class as objective level are located in the Customer Service Bureau, Business Tax Section. Positions allocated to this class are responsible for performing technical customer service activities, providing general assistance to customers, and educating taxpayers and department staff. Work is performed under general supervision; (2) Positions allocated to this class as objective level are responsible for ensuring that all sellers of cigarettes and tobacco and all cigarettes and tobacco products sold in the State of Wisconsin are legal for sale and comply with the requirements of the Master Settlement Agreement legislation. Positions oversee the audit of cigarette and

tobacco products tax returns and invoices. Provide technical assistance to tribal managers, and coordinators, wholesalers and the industry. These positions function as a specialist in cigarette and tobacco products tax laws. Work is performed under general supervision; or (3) Positions allocated to this class as experienced entry level are responsible for investigating the business activities of resident and nonresident corporations, partnerships and individuals to detect violations and enforce tax laws. These positions also function as a specialist in nexus, sales/use, plus corporation and individual income tax laws. Work is performed under close supervision; (4) Positions allocated to this class as experienced entry level are responsible for the review and resolution of potentially fraudulent income tax returns; analyze and evaluate fraud profile data to update, revise, and create new profile criteria. Work is performed under close progressing to limited supervision.

## **REVENUE TAX SPECIALIST 2**

Positions allocated to this level perform either experienced entry or objective level work in one of the following capacities: (1) Positions allocated to this class as an objective level are responsible for developing, coordinating and administering technical training programs for the Income, Sales, and Excise Tax Division employees. This training includes preparing lessons, problems and quizzes in areas such as Wisconsin and federal individual income tax law. These positions also coordinate small business tax workshops, and conduct speaking engagements for tax practitioner workshops. Work is performed under general supervision; (2) Positions allocated to this level as objective level are responsible for investigating the business activities of resident and nonresident corporations, partnerships and individuals to detect violations and enforce tax laws. These positions also function as a specialist in nexus, sales/use, plus corporation and individual income tax laws. Work is performed under general supervision; (3) Positions allocated to this class as objective level are responsible for the review and resolution of potentially fraudulent income tax returns; analyze and evaluate fraud profile data to update, revise, and create new profile criteria; and develop potential criminal cases for referral to the field for further investigation. Work is performed under general supervision; or (4) Positions allocated to this class as experienced entry level are located in the Technical Services Section of the Income, Sales and Excise Tax Division and are responsible for conducting technical investigations, analysis and studies related to income, corporate franchise, withholding, sales/use, gift, inheritance and excise tax programs. Positions allocated to this class respond to complex technical inquiries, update and revise tax forms, perform research of law, court cases and department policies and procedures plus analyze and draft legislation and administrative rules. Work is performed under close supervision; or (5) Positions allocated to this class as experienced entry level are responsible for conducting investigations of individuals or corporation officers suspected of committing criminal violations of Wisconsin tax laws. These positions conduct intensive field investigations of suspect's financial affairs and transactions and present evidence in criminal court when necessary. Work is performed under close supervision.

## **REVENUE TAX SPECIALIST 3**

Positions allocated to this level perform objective level professional work in one of the following capacities: (1) Positions allocated to this class as objective level are located in the Technical Services Section of the Income, Sales and Excise Tax Division and are responsible for conducting technical investigations, analysis and studies related to income, corporate franchise, withholding, sales/use, gift, inheritance and excise tax programs. Positions allocated to this class respond to complex technical inquiries, update and revise tax forms, perform research of law, court cases and department policies and procedures plus analyze and draft legislation and administrative rules. Positions allocated to this level differ from the Revenue Tax Specialist 2 level in their degree of independence, knowledge of Wisconsin and federal law, complexity of assignments, and greater role in development of major tax forms. Work is performed under general supervision; or (2) Positions allocated to this class as objective level are responsible for conducting complex investigations of individuals or corporate officers suspected of committing criminal violations of Wisconsin tax laws. These positions conduct intensive field

investigations of suspect's financial affairs and transactions and present evidence in criminal court when necessary. Work is performed under general supervision.

#### **REVENUE TAX SPECIALIST 4**

Positions allocated to this level perform advanced level professional work in one of the following capacities: (1) Positions allocated to this class as advanced level are responsible for conducting very complex technical investigations, analysis and studies related to income, corporate franchise, withholding sales/use, gift, inheritance and excise tax programs. Positions allocated to this level may specialize in complex issues such as Sub Chapter S corporations, partnerships and marital property law or the Streamline Sales Tax Project and are responsible for responding to very complex technical inquiries, research and drafting of legislative and administrative rules in these and other complex areas. Work is performed under general supervision; or (2) Positions allocated to this class as advanced level are responsible for conducting the most complex investigations of individuals or corporate officers suspected of committing criminal violations of tax laws; conducting the most complex intensive field investigations of suspect's financial affairs and transactions; and presenting evidence in criminal court when necessary. These positions conduct special investigations for the Division Administrator or the Secretary of Revenue, including personnel investigations. These positions also provide training for junior agents and conduct training sessions for other agencies and bureaus. Work is performed under general supervision.

#### **REVENUE TAX SPECIALIST 5**

Positions allocated this class as advanced level are responsible for conducting the most complex technical investigations, analysis and studies related to programs administered by the Income, Sales, and Excise Tax Division. These positions also schedule, develop, and review administrative rules, tax releases and legislation pertaining to laws administered by the division. In addition, positions allocated to this class lead other positions involved in conducting complex technical investigations, analysis and studies related to programs administered by the Division. Work is performed under general supervision.

### **III. QUALIFICATIONS**

The qualifications required for these positions will be determined at the time of recruitment. Such determinations will be made based on an analysis of the goals and worker activities performed and by an identification of the education, training, work, or other life experience which would provide reasonable assurance that the knowledge and skills required upon appointment have been acquired.

### **IV. ADMINISTRATIVE INFORMATION**

The Revenue Tax Specialist classification was created effective June 3, 1990, and announced in Bulletin CC-245 as part of the Revenue Auditor Survey. This classification specification was revised effective January 19, 1997, and announced in Bulletin CC/SC-62 to add a new allocation (#5) to the Revenue Tax Specialist 2 level for the user analyst allocation. This allocation was created due to the increased complexity of the user analyst position type because of the department's increased emphasis on automated systems development and the increased complexity of tax systems. The Revenue Tax Specialist-Entry classification was created and the Revenue Tax Specialist 1 classification was modified effective January 13, 2002, and announced in Bulletin CLR/SC-136 to add allocations for positions in the Customer Service and Education Bureau, Technical Assistance Unit. This classification specification was further modified effective August 7, 2005 and announced in Bulletin OSER-0073-MRS/SC to add a new allocation (#5) to the Revenue Tax Specialist 1 level for the sale of cigarette and tobacco products. This classification was modified effective August 5, 2007 and announced in Bulletin OSER-0166-MRS/SC to

remove the allocation for administering ad valorem and gross tax programs and to modify the levels for positions in the Income, Sales and Excise Tax Division. This classification was further modified effective January 4, 2009 and announced in Bulletin OSER-0232-MRS/SC to add the allocation for positions which review and resolve potentially fraudulent income tax returns, and to update the organizational references as a result of an earlier reorganization of the Income, Sales and Excise Tax Division.

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