

**STATE OF WISCONSIN
CLASSIFICATION SPECIFICATION**

**TAX RESOLUTION OFFICER
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 relative to present and future professional positions located within the Department of Revenue which review petitions for redetermination filed by individuals and corporations. This classification specification is not intended to identify every duty which may be assigned to positions but is intended to serve as a framework for classification decision making in this 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

The positions in this classification series are professional positions located within the Department of Revenue whose primary focus and responsibilities are to review petitions for redetermination filed by individuals and corporations.

C. Exclusions

Excluded from this classification series are the following types of positions:

1. Positions which meet the statutory definitions of supervisor and/or management as defined in s. 111.81(19) and (13), Wis. Stats., respectively, as administered and interpreted by the Wisconsin Employment Relations Commission.
2. Positions which are, for a majority of the time, engaged in making original tax determinations and are more appropriately classified as Revenue Agents.
3. Positions which, for a majority of the time, perform audits of individuals and/or corporations and are more appropriately classified as Revenue Auditors or Revenue Field Auditors.

4. All other positions which are more appropriately identified by other classification specifications.

D. Entrance and Progression Through This Series

Employees typically enter positions within this classification series by competitive examination. Reclassification to the Office Audit Senior level will be permitted when it can be demonstrated that the changes in the duties and responsibilities which justify the change in level occurred gradually and are a logical outgrowth of the position's previous duties and responsibilities. Progression to the Corporation Office Audit, Field Audit, or Large Case levels will typically occur by competitive examination.

E. Definition of Terms

Complex Office Audit Issues - Issues which are highly technical in nature. Examples of these redeterminations include: marital property; Sub-chapter S corporations; net operating loss; passive activity; and partnerships.

Petitions for Redetermination - Objection to notice of assessment, refund or refund claim denial.

F. Classification Factors

Individual position allocations are based upon the general classification factors described below:

1. The freedom or authority to make decisions and choices and the extent to which one is responsible to higher authority for actions taken or decisions made;
2. Information or facts such as work practices, rules, regulations, policies, theories and concepts, principles and processes which an employee must know and understand to be able to do the work;
3. The difficulty in deciding what needs to be done and the difficulty in performing the work;
4. The relative breadth, variety and/or range of goals or work products and the impact of the work both internal and external to the work unit;
5. Type of supervision received;
6. Organizational status as it relates to level of responsibility; and
7. The nature and level of internal and external coordination and communication required to accomplish objectives.

G. Classification Descriptions

This classification specification is used to classify professional positions as described under Section B of this classification specification. In most instances, positions included in this series will be clearly identified by one of the classification definitions which follow below in Section II. However, a position may evolve or be created that is not specifically defined by one of the classification definitions. In classifying these positions, it would be necessary to compare them to the classification definitions based on the factors described in Section F of the classification specification.

II. DEFINITIONS

TAX RESOLUTION OFFICER – OFFICE AUDIT OBJECTIVE

This is objective level work which involves recommending action on petitions for redetermination filed in regard to assessments made by office auditors and revenue agents. Positions allocated to this class are responsible for reviewing petitions for redetermination filed by individuals relating to income tax office audit determinations and, to a lesser extent, petitions for redetermination filed by individuals and corporations relating to sales/use and withholding tax office audit determinations. The office audit petitions for redetermination reviewed at this level are classified as simple to complex and sensitive and include marital property, Subchapter S, partnership and passive activity issues. Work may be reviewed by the Resolution Unit Supervisor and is performed under general supervision.

TAX RESOLUTION OFFICER – OFFICE AUDIT SENIOR

This is senior level work which involves recommending action on petitions for redetermination filed in regard to assessments made by office auditors and revenue agents. Positions allocated to this class are responsible for reviewing petitions for redetermination filed by individuals and corporations relating to income, sales/use and withholding tax office audit determinations. The office audit petitions for redetermination reviewed at this level are generally classified as more complex and sensitive than at the objective level and include marital property, Subchapter S, partnership, passive activity, nonroutine sales/use tax vehicle transactions and withholding tax reconciliation issues. Positions in this allocation also serve on appeals resolution teams and complex appeals teams. Work may be reviewed by the Resolution Unit Supervisor and is performed under general supervision.

TAX RESOLUTION OFFICER – CORPORATION OFFICE AUDIT

This is a single position allocation that is objective level work which involves recommending action on petitions for redetermination filed in regard to assessments made by office auditors and revenue agents. The position allocated to this class is responsible for reviewing petitions for redetermination filed by corporations and, to a lesser degree individuals, relating to franchise, income, sales/use, and withholding tax office audit determinations. The office audit petitions for redetermination reviewed at this level are classified as complex and sensitive and include Subchapter S, partnership, passive activity, nonresident entertainer and responsible person issues. This position is involved in special projects which involve complex corporation and individual office audit issues and serves on appeals resolution teams and complex appeals teams. Work may be reviewed by the Tax Conferee Supervisor and is performed under general supervision.

TAX RESOLUTION OFFICER – FIELD AUDIT

This is objective level work which involves recommending action on petitions for redetermination filed in regard to assessments made by revenue district field auditors or revenue agents, and in some cases, large case field auditors. Positions allocated to this class are responsible for reviewing petitions for redetermination filed by individuals and corporations, relating to income, franchise, sales and use and withholding tax determinations which generally originate from field audits or compliance determinations. Assessments reviewed at this level may be based on specific adjustments as well as indirect methods of proof or other assessments of similar complexity and include the review of petitions for redetermination related to large case audits. Positions allocated to this class may also serve as primary and/or backup members of appeals resolution and complex appeals teams. Work is performed under general supervision.

TAX RESOLUTION OFFICER– LARGE CASE

This is a two-position allocation that is advanced level work which involves recommending action on petitions for redetermination filed in regard to assessments made by revenue large case auditors, district field auditors or revenue agents. The positions allocated to this class are responsible for reviewing petitions for redetermination filed by corporations and to a lesser degree individuals, relating to income, franchise, sales and use, withholding and gift tax determinations which generally originate from field audits or compliance determinations. Determinations reviewed at this level are classified as the most complex and include petitions for redetermination filed by large corporations with multi-state operations. The positions allocated to this class may also serve as primary and/or backup members of appeals resolution and complex appeals teams. 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

This classification series was created effective June 2, 2002 and announced in Bulletin MRS-SC-140 to identify positions located within the Department of Revenue which review petitions for redetermination filed by individuals and corporations. These positions were previously classified as Tax Conferees.

This classification series was modified effective January 1, 2023 and announced in Bulletin DPM-0591-CC/SC to allow two positions in the Tax Resolution Officer - Large Case classification level.

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