

**STATE OF WISCONSIN  
CLASSIFICATION SPECIFICATION**

**TAX REPRESENTATIVE  
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 Tax Representative positions located within the Department of Revenue, which perform a variety of high-level and complex paraprofessional tax assistance work. 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 paraprofessional positions located within the Department of Revenue, and are responsible for a variety of duties that require significant tax law knowledge in at least one tax area: Sales tax (including specialized sales tax types, such as Local Exposition, Premier Resort, Rental Vehicle, Dry Cleaning, Stadium Tax etc.); Withholding tax; Income tax; Excise tax; and Corporate/Franchise tax. In addition, Tax Representative positions require a high degree of independent tax research, frequent personal contacts with individuals and organizations outside the department regarding controversial and complicated subjects, and perform work that directly affects a large number of taxpayers.

C. Exclusions

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

1. Positions which meet the statutory definitions of supervisor, management, or confidential as defined in Wis. Stats. 111.81(19), (13) and (7) as administered and interpreted by the Wisconsin Employment Relations Commission.
2. Positions which are not located in the Department of Revenue.
3. Positions which do not require knowledge of tax laws.

4. Positions which, for a majority of the time, perform duties which are more appropriately classified as Revenue Tax Specialist, Revenue Agent, Revenue Auditor, or Revenue Field Auditor.
5. Positions which, for a majority of the time, perform duties which are more appropriately classified as Revenue Tax Assistant, Revenue Tax Representative, or Document Production Assistant.
6. All other positions which are more appropriately identified by other classification specifications.

D. Entrance and Progression Through This Classification Series

Employees typically enter positions within this classification series by competitive examination. Competitive examination may include transfer or demotion for employees seeking to make a career change into the Tax Representative occupational area. Progression to the objective levels in the series can occur through reclassification as the employee satisfactorily attains the necessary training, education, or experience.

## II. DEFINITIONS

### TAX REPRESENTATIVE CLASSIFICATION SERIES

The essential functions of positions in this classification series include all of the following: managing, independently, a significant tax related sub-program, or a program that requires the incumbent to have considerable tax law knowledge regarding the tax program; being considered an acknowledged expert in the managed tax-related program; independently researching and recommending appropriate tax-related actions based on that tax research; initiating daily contact (by phone and in person) with others outside the department such as other agencies, county governments, etc. to address and rectify problems and issues with the tax program managed by the incumbent; initiating daily contact with taxpayers (by phone and in person) to solve problems and issues that are specific to the individual taxpayer.

For the purposes of this classification series, sub-program and program are defined as follows:

Sub-program – A major function within a program such as Sales, Withholding, Income or Franchise Tax.

Program – An activity which is independent from other tax areas, with its own unique set of laws and administrative code provisions; and has functions similar to a major program such as Income Tax but is smaller in terms of scope, impact and complexity.

Paraprofessional - A type of work closely relating to and resembling professional level work, with a more limited scope of functions, decision making, and overall accountability. A paraprofessional position may have responsibility for segments of professional level functions but is not responsible for the full range and scope of functions expected of a professional position.

The paraprofessional level work will be in an identifiable “professional” program area. Paraprofessional duties should share similarities to the “professional” definition, in exercising discretion and judgment, performing work that is varied and intellectual, work output cannot be standardized in relation to time, and work duties that have a direct impact on management policy or general business operations. Such work requires training and/or advanced study in a specialized field or extensive experience. Paraprofessional

positions may have independent judgment in program decision-making or make recommendations after researching and considering a variety of factors, alternatives and consequences.

**Tax Law Knowledge:** The individual has a working knowledge of the tax law related to the tax type. The individual uses knowledge of statutes, administrative code and policy and procedure directives in everyday work. The individual is able to explain pertinent tax law/policy as it applies to all adjustments made to a tax account/return to any taxpayer or internal/external customer.

## **TAX REPRESENTATIVE 1**

Positions allocated to the entry level perform in a learning capacity and work closely with experienced tax professionals and/or supervisors to acquire knowledge, understanding, and experience in the tax program assigned to the position. The work performed is similar to the work described at the objective Tax Representative 2 level, but involves lesser scope, complexity, discretion and decision-making authority than is found at the Tax Representative 2 level. Work is performed under close, progressing to limited supervision.

## **TAX REPRESENTATIVE 2**

### **Entry Level**

This is the entry level for positions with objective levels of Tax Representative 3. Positions allocated to the entry level perform in a learning capacity and work closely with experienced tax professionals and/or supervisors to acquire knowledge, understanding, and experience in the tax program assigned to the position. The work performed is similar to the work described at the objective Tax Representative 3 level, but involves lesser scope, complexity, discretion and decision making authority than is found at the Tax Representative 3 level. Work is performed under close progressing to limited supervision.

### **Objective Level**

This is the objective level for positions that provide paraprofessional tax support work requiring considerable tax law knowledge. Positions at this level are considered the acknowledged expert in the managed tax-related sub-program, or adjust taxpayer's accounts/returns in a difficult tax area, i.e., withholding tax. All positions independently research and recommend appropriate tax-related actions based on that tax research and initiate daily contact with others outside the department to solve and address tax program problems. Work is performed under general supervision.

## **REPRESENTATIVE POSITIONS:**

**Tax Setoff Sub-Program** – Coordinate the delinquent tax refund offset sub-program; process delinquent tax system transactions; and coordinate the setoff of refunds and lottery winnings owed to other state agencies, counties and municipalities, and delinquent tax accounts.

**Refund Offset Sub-Program** – Coordinate the refund offset sub-program against delinquent accounts owed and prorating income tax refunds for the agency offset sub-program. Post payments and administrative adjustment transactions, correct posting errors identified by posting exception reports, initiate reversals or generate refunds of overpayments.

**Delinquent Credit Adjustment and Refund Sub-Program** – Interpret and adjust state/county/stadium sales and use tax returns and withholding tax reports as identified by exception lists; calculate correct tax due to determine proper tax, interest, penalty and fees due; prepare credit memorandums and post proper adjustments to delinquent accounts; and provide taxpayer assistance relating to adjustments or refunds related to these issues.

**Withholding Tax Return Adjustment Sub-Program** – Review and adjust difficult withholding tax computer adjustment notices; adjust withholding tax accounts based on exception lists, independent tax research and initiating taxpayer contact.

**Employer Reconciliation Sub-Program** – Reconciliation of employers Annual Reconciliation (WT-7) and Wage and Tax Statements (W-2).

**Withholding Tax Payment Exception and Return Processing Sub-Program** – Review and resolve complex payment exception items and return processing errors to properly post payments, assess bills and process returns.

**Excise Tax Registration Sub-Program:** – Management and issuance of over 30 different excise tax licenses and permits; perform security functions; and account file maintenance.

### **TAX REPRESENTATIVE 3**

This is the objective level for positions that provide a full range of paraprofessional tax support work requiring considerable tax law knowledge in a complex tax area. Positions at this level are considered the acknowledged expert in the managed complex tax-related sub-program or program, or adjust taxpayer's accounts/returns in a complex tax area, i.e., Sales/Use tax, Corporation/Franchise tax, or Income tax, or are considered the acknowledged expert in the managed complex tax processing system. All positions independently research and recommend appropriate tax-related actions based on that tax research and initiate daily contact with others outside the department to solve and address tax program problems. Work is performed under general supervision.

#### **REPRESENTATIVE POSITIONS:**

**Sales Tax Return Adjustment Sub-Program** – Review and adjust state and county sales/use tax accounts; and initiate contact with taxpayers to solve tax problems in this area.

**Alcohol and Beverage Tax Program** – Independently review alcohol beverage tax returns; provide taxpayer assistance, tax research problem-solving and expertise to the agency regarding alcohol beverage tax laws, administrative codes, and registration requirements; contact taxpayers to resolve problems including assessing or refunding tax according to statutory provisions; and prepare tax returns and refund claims.

**Wage Certification Specialist and Vendor Set-Off Sub-Program** – Acknowledged expert for the Wage certification sub-program and performs the complex functions related to administering the wage certification sub-program. Collects delinquent taxes through the vendor setoff sub-program and through levies against monies held by other state agencies.

**Corporation/Franchise Non-filer Project:** Review corporation files for detection of non-filer status, issue non-filer letters, issue estimated assessments, adjust delinquent accounts; contact taxpayer to resolve problems. Review and adjust corporation accounts/returns.

**Acknowledged Expert for the On-line Income Tax Adjustment System and Held Error System:** Serve as the department's main contact in the use of the on-line income tax system; reviews the most complex adjustments notices; act as lead worker for clerical and limited term staff; leads the work activities associated with the Pending Returns corrected on-line by department employees; provide taxpayer assistance.

**Lead Worker for Delinquent Processing Unit:** Serve as the first contact for department employees regarding complex delinquent account adjustments; perform lead worker activities for the unit; provide training to new agents in the use of the Delinquent Tax System; responsible for handling the most complex adjustments and providing taxpayer service.

**Acknowledged Expert for Maintaining Synchronized Balances Between the Delinquent Tax System and the Integrated Tax System:** Responsible for analyzing the relationship and flow of financial transactions between the Delinquent Tax System and the Integrated Tax System; processing complex administrative adjustments; contacting customer representatives and agents to resolve complex errors.

**Management of the Responsible Person's Assessments on the Delinquent Tax System:** Examine the responsible person's assessment and compare to the corporation account; adjust accounts; and reconcile balances. Perform independent tax research to obtain information needed by field agents, including recalculating assessments and adjustments and contacting outside sources for information.

**Tax Paid to Other States Sub-Program (TPOS)** – Determine proper credit for net tax paid to other states; review and adjust returns claiming credit for other state withholding tax; screen and code amended income tax returns; and function as the expert in the adjustment of returns on which taxpayer claims other state withholding tax credit as Wisconsin, including reciprocal states. Considerable knowledge is required on the TPOS claim requirements and reciprocal tax agreements. Extensive contact with taxpayers and their representatives is required.

### 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 February 14, 1999 and announced in Bulletin CLR/SC-96 to describe positions which perform paraprofessional tax assistance work. This creation is part of Phase 2 of the Department of Revenue Clerical Study. As the Integrated Tax System is developed and implemented, positions within this series will continue to acquire and demand more tax knowledge, increasing job expectations. In addition, the Integrated Tax program will demand positions gain additional and/or different duties, increase cross-training and retraining of activities within and between Bureaus, and automate many tax processing systems. This classification series was modified effective May 14, 2006 and announced in Bulletin OSER-0093-MRS/SC as a result of a classification study conducted by the Department of Revenue that resulted in the update of allocation patterns, organization structures, reporting relationships and duties of the positions.

TW/TSH  
21271