

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

D. Entrance and Progression Through This Series

Employees enter positions within this classification series by competition.

Progression to the senior level within each allocation 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. The majority of a position's duties and responsibilities must be recognized in the classification definition in order for the position to be assigned to that level.

Movement to the advanced levels will occur by competition. Positions will not be reclassified across allocation patterns; such movement requires competition.

E. Definition of Terms

PETITIONS FOR REDETERMINATION – Objection to notice of assessment, refund or refund claim denial.

RETURN AUDIT DETERMINATION – A return audit determination results from examining tax returns filed for compliance with the tax laws and regulations. Data from third parties warehoused by the department may be used to verify income, deductions and credits reported on the return.

BOOKS AND RECORDS AUDIT DETERMINATION – A books and records audit determination results from auditing tax returns. An auditor primarily audits the financial and other records maintained by a return filer that serve as the basis for the income, deductions, exemptions and credits reported on a tax return. Records may include balance sheets, charts of account, general ledgers, inventory accounts, depreciation schedules, financial statements, invoices, receipts, check registers, contracts, etc., and all supporting documents.

COMPLEX RETURN 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; partnerships and responsible person issues.

COMPLEX BOOKS AND RECORDS AUDIT ISSUES - Issues which are highly technical in nature. Examples of these redeterminations include: combined reporting, research and development credit, unitary issues, apportionment, foreign entities including 80/20 entities and foreign allocation issues.

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.

## II. DEFINITIONS

This classification series contains two primary allocation patterns: 1) Return Resolution Officer, and 2) Books and Records Resolution Officer. While these allocation patterns share classification levels within this series there is not movement between these allocation patterns without competition

### TAX RESOLUTION OFFICER 1

This classification serves as the objective level for positions that function as Return Resolution Officers responsible for acting on petitions for redetermination of assessments, notices of refund and notices of refund denial. Positions allocated to this class are responsible for reviewing appeals filed by individuals and corporations relating to income tax, sales/use tax, and withholding tax return audit determinations.

The 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 is reviewed by the Resolution Unit supervisor and is performed under general supervision.

### TAX RESOLUTION OFFICER 2

This classification serves as the senior level for positions that function as Return Resolution Officers responsible for acting on petitions for redetermination of assessments, notices of refund and notices of refund denial. Positions allocated to this class are responsible for reviewing appeals filed by individuals and corporations relating to income tax, sales/use tax, and withholding tax return audit determinations.

The return 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, responsible person issues and withholding tax reconciliation issues.

Positions in this allocation may participate in special projects or teams addressing complex issues, mentor new resolution officers and assist with training presentations.

Work may be reviewed by the Resolution Unit Supervisor and is performed under general supervision.

### TAX RESOLUTION OFFICER 3

This classification serves as an objective and advanced level.

The advanced level is a single position allocation for the position that functions as a Return Resolution Officer responsible for acting on petitions for redetermination of assessments, notices of refund and notices of refund denial. This position is responsible for reviewing appeals filed by individuals and corporations relating to excise tax, franchise tax, income tax, sales/use tax and withholding tax return audit determinations.

The return 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 may participate in special projects or teams addressing complex corporation and individual return audit issues (i.e., Issues which are highly technical in nature. Examples of these redeterminations include: marital property; Sub-chapter S corporations; net operating loss; passive activity; partnerships and responsible person issues), mentor new resolution officers and provide training presentations.

Work may be reviewed by the Resolution Unit Supervisor and is performed under general supervision.

Objective level positions allocated to this classification function as Books and Records Resolution Officers, responsible for acting on petitions for redetermination of assessments, notices of refund and notices of refund denial.

Job duties primarily involve reviewing appeals filed by individuals and businesses of books and records audit determinations in up to two of the following tax types: income tax, sales/use tax, corporate franchise tax (excluding combined returns), pass-through withholding, pass through entities (partnerships and s-corporations) and excise tax.

Work is reviewed by the Resolution Unit supervisor and is performed under general supervision.

#### **TAX RESOLUTION OFFICER 4**

This classification serves as the senior level for positions that function as Books and Records Resolution Officers responsible for acting on petitions for redetermination of assessments, notices of refund and notices of refund denial.

Job duties primarily involve reviewing appeals filed by individuals and businesses of books and records audit determinations in three or more of the following tax types: income tax, sales/use tax, corporate franchise tax (excluding combined returns), pass-through withholding, pass through entities (partnerships and s-corporations) and excise tax.

Petitions for redetermination at this level are classified as complex and sensitive and 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 participate in special projects or on teams addressing complex appeal issues, mentor new resolution officers and provide training presentations. .

Work may be reviewed by the Resolution Unit supervisor and is performed under general supervision.

#### **TAX RESOLUTION OFFICER 5**

This classification serves as a two-position advanced level for positions that function as Books and Records Resolution Officers responsible for reviewing petitions for redetermination filed by very large and very complex corporations relating to books and records audits or compliance determinations.

Job duties primarily involve reviewing appeals filed by large, related groups of multistate or multinational business entities of books and records audit determinations in all of the following tax types: income tax,

sales/use tax, corporate franchise tax (including combined returns), pass-through withholding, pass through entities (partnerships and s-corporations) and excise tax.

Petitions for redetermination reviewed at this level are classified as the most complex and sensitive and include petitions for redetermination filed by large, related groups of multistate or multinational business entities.

The positions allocated to this class may participate in special projects or teams dealing with complex appeal issues, mentor new resolution officers and provide training presentations.

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 classification series was created December 3, 2023, and announced in Bulletin DPM-0615-CC/SC following the abolishment of the previous classification series (01801 – 01805) to update terminology and language throughout the classification series, clarify the distinct allocation patterns within the classification series and changing the levels within the series to Tax Resolution Officer 1-5, and provide progression for book and records resolution officers allocation pattern which had been removed in previous updates to this, and preceding, classification series.

The previous version of this classification 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; that classification had been modified in DPM-0591-CC/SC to allow two positions within the Tax Resolution Officer – Large Case classification level. These positions were previously classified as Tax Conferees (01761 – 01765).

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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