

## RESEARCH AND APPEALS ADMINISTRATOR

NATURE OF WORK IN THIS CLASS:

Plans, implements and directs the functional activities of the Technical Research and Appellate Bureau of the Department of Revenue and Taxation, which involves an administrative appeal system within the Department on disputed tax cases and technical research programs.

ILLUSTRATIVE EXAMPLES OF WORK: (The examples listed do not include all the duties that may be performed.)

Plans, develops and implements the tax appeal system of the Department of Revenue and Taxation.

Directs the conduct of appeal hearings to resolve disputes.

Supervises the research of tax issues and laws and the establishment of tax rulings needed for a consistent application of tax laws to all taxpayers.

Keeps abreast of technical interpretations of Internal Revenue Code of Guam, Regulations and Service Rulings and the changing judicial interpretations by various courts.

Plans and makes work assignments to subordinates; sets priorities and establishes time frames for completion of work; reviews and approves or disapproves case action.

Evaluates performance of subordinates; commends employees with outstanding performance and recommends appropriate means of monetary reward; identifies and implements and/or recommends training programs for subordinates.

Effects minor disciplinary measures such as warnings and reprimands and recommends action in more serious cases; participates in handling employee grievances.

Assists the Director in recruitment program for Technical Research and Appellate Bureau; participates in interviews of candidates and makes recommendations for appointments.

Evaluates program effectiveness and recommends/initiates changes in program goals/objectives, procedures, organization, tax laws, and related matters to enhance program effectiveness.

Makes contacts and maintains cooperation with officials of other units or organizations, particularly key personnel of tax examination and collection and the Attorney General's Office.

Prepares technical rulings covering tax and other regulatory programs

of the Department.

Maintains records and prepares reports.

Performs related duties as required.

**MINIMUM KNOWLEDGE ABILITIES AND SKILLS:**

Knowledge of the principles and practices of management.

Knowledge of the principles and practices of accounting and income tax auditing.

Knowledge of income tax laws relating to individuals, proprietorships, partnerships and corporations and the records needed for preparation of the returns.

Knowledge of common business practices and recordkeeping.

Ability to plan and direct the regulatory and technical research and tax appeals programs of the Department of Revenue and Taxation.

Ability to interpret and apply pertinent tax laws, rules, regulations, court decisions and other technical guidelines.

Ability to plan and evaluate program effectiveness and recommend/initiate changes in program goals/objectives, procedures, organization, tax laws and related matters to enhance program effectiveness.

Ability to work effectively with employees and the public.

Ability to communicate effectively, orally and in writing.

Ability to maintain records and prepare reports.

**MINIMUM EXPERIENCE AND TRAINING:**

- a) Three (3) years of experience as a Research and Appeals Officer or equivalent work, and graduation from a recognized college or university with a Bachelor's degree in accounting or closely related field, including or supplemented by 18 semester hours in intermediate and advance level accounting subjects; or
- b) Three (3) years of professional experience in the field of income taxation and graduation from a law school accredited by the American Bar Association; or
- c) Five (5) years of professional experience in the field of income taxation and possession of a certificate as a Certified

Public Accountant obtained in a state, territory or the District of Columbia; or

- d) Six (6) years of experience as a revenue agent, tax investigator or equivalent work, including two years at the senior level and graduation with a Bachelor's degree in accounting or closely related fields, including or supplemented by 18 semester hours in intermediate and advance level accounting subjects; or
- c) Any equivalent combination of experience and training beyond the Bachelor's degree which provides the minimum knowledge, abilities and skills.

Established: October 1984

Pay Range: 44

  
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J. C. BORJA, Executive Director  
Civil Service Commission