

RESEARCH AND APPEALS OFFICER

NATURE OF WORK IN THIS CLASS:

This is professional specialized research and appeals work involved in hearing disputed tax cases and providing basic principles and rules for the uniform interpretation and application of the income tax and Guam Tax laws; the Insurance, Securities, Banking and Real Estate Laws; the Alcoholic Beverages Control Law; the Real Property Tax Law and the Guam License Laws under the jurisdiction of the Department of Revenue and Taxation.

Employees in this class perform the full range of complex duties independently.

ILLUSTRATIVE EXAMPLES OF WORK: *(These examples do not list all the duties which may be assigned; any one position may not include all the duties listed.)*

Resolves disputes on a basis that is fair to the taxpayer and the government; researches and provides rulings on tax issues upon request from taxpayers.

Provides hearings on tax disputes within an established time frame; conducts conferences with the taxpayer and/or his representative; explains the propriety or impropriety of the adjustments, citing the legal authority governing the tax issue at hand; approves, modifies or disapproves the adjustments made; effects a settlement based upon the facts and the law; evaluates hazards of litigation and makes a determination based on these hazards

Reviews examining Agent's report and work papers and taxpayer's protest; defines the issues and the positions of the taxpayer and the examining agent; makes the necessary research on the tax laws pertinent to the facts and issues; explains the taxpayer's further appeal rights should the taxpayer disagree with the conferee's decision.

Assists the Attorney General's office on tax cases under litigation.

Prepares conference/appellate reports.

Researches other laws, regulations, court cases and related references applicable to the other Regulatory functions of the Department as requires in the issuance of rulings and advisory statements for public information and employees.

Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

Knowledge of the principles and practices of accounting and 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 analyze and evaluate disputed tax cases and determine the validity and propriety of issues at hand.

Ability to make work decisions in accordance with program guidelines.

Ability to maintain confidential information.

Ability to communicate effectively, orally and in writing.

Ability to maintain records and prepare conference/apellate reports.

Skill in tax auditing techniques.

Skill in the safe operation of a motor vehicle.

MINIMUM EXPERIENCE AND TRAINING:

- A. Four (4) years of experience in tax audit work, including one year as a Revenue Agent IV or equivalent work, and graduation from a recognized college or university with a Bachelor's degree in accounting, business administration or related field, including or supplemented by 18 semester hours in intermediate/advance level accounting subjects; or
- B. One (1) year of experience as a Tax Attorney or equivalent work; and graduation from a law school accredited by the American Bar Association; or
- C. Three (3) years of experience in tax audit work, including one (1) year as a Revenue Agent IV or equivalent work, and possession of a certificate as a Certified Public Accountant in a state, territory or the District of Columbia; or
- D. Any equivalent combination of experience and training beyond the Bachelor's degree which provides the minimum knowledge, abilities and skills.

ESTABLISHED: **OCTOBER 1984**

AMENDED: **JANUARY 2005**

PAY GRADE: **N**

HAY EVALUATION:	KNOW HOW:	E I 2	230
	PROBLEM SOLVING:	E 3 (33%)	76
	ACCOUNTABILITY:	E I C	<u>87</u>
			393

Note: This standard supersedes all previous standards.



VERNON P. PEREZ
Executive Director
Civil Service Commission