



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

PROTEST AND REVIEW OFFICER III

Job Number: 21004282

Job Code: 95730V230916

Job Group: 9500 - REVENUE

Job Established: 07/16/2023

Job Revised: 09/16/2023

Grade: 16 Salary (MIN - MID):

\$27,348-\$41,022 - Hourly

\$4,444.06-\$6,666.08 - 37.5 Hr. Monthly Salary

\$4,740.32-\$7,110.48 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months, except as provided in KRS 18A.111.

CHARACTERISTICS OF THE JOB: *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Provides expertise in the review of completed advanced audits of multiple taxes prepared by field audit staff. Performs in-depth research and resolves taxpayer protests of audits across multiple taxing areas. Leads protest conferences with taxpayer and their representative. Provides expert testimony; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree.

EXPERIENCE, TRAINING, OR SKILLS:

Seven years of experience in the audit, review or preparation of miscellaneous, corporation, individual income, withholding, property or sales and use taxes within the Kentucky Department of Revenue.

Substitute EDUCATION for EXPERIENCE:

NONE

Substitute EXPERIENCE for EDUCATION:

Experience in the audit, review, or preparation of miscellaneous, corporation, individual income, withholding, property or sales and use taxes with the Kentucky Department of Revenue will substitute for the bachelor's degree on the basis of 2 years of experience for one year of education.

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

NONE

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Provides expertise in the review of completed advanced audits within multiple taxing areas for adherence to audit theory, accuracy, and completeness. Analyzes and resolves taxpayer protests of field and office audits across multiple taxing areas and explains appropriate tax law or departmental policy relating thereto. Confers directly with the taxpayer and/or attorney, Certified Public Accountant (CPA), or tax personnel to clarify any questionable areas of the audit adjustments. Leads protest conferences with the taxpayer and/or attorney, CPA, or Chief Executive Officer (CEO). Identifies risks due to the hazards of litigation in programs, policies, procedures, laws, and regulations as they relate to tax issues relative to protest cases. Makes recommendations for case adjustments or proceeding to court based on departmental policy, tax statutes, regulations, and case law. Prepares final ruling letters to taxpayers that must be appealed to the Kentucky Board of Tax Appeals (KBTA) should a taxpayer pursue the case. Represents the department and provides expert testimony before the KBTA. Researches tax laws, tax bulletins, and court decisions to keep abreast of changes in the statutes, regulations, and policies. Gives guidance to all areas of the Department of Revenue related to resolution of the protest. Provides technical support and research assistance for all areas of the Department of Revenue. Assists in the drafting of legislation and regulations concerning tax laws. Assists in the review of bills filed for impact on programs administered by the department. Coordinates and performs training for employees relative to multiple taxes.

UNIQUE PHYSICAL REQUIREMENTS:

Some physical effort required.

TYPICAL WORKING CONDITIONS: *Incumbents in the job will typically perform their job duties under these conditions.*

Duties are generally performed in an office setting. Requires overnight travel both in and out of state.

ADDITIONAL REQUIREMENTS:

Upon employment, employees in this job classification may be required to maintain a valid driver's license and may be required to drive a licensed vehicle. This status may be necessary for the length of time in this job classification. If this is necessary, it will be listed in the specific position description for the position at issue. Applicants and employees in this job classification may be required to submit to a drug- screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

The Commonwealth of Kentucky does not discriminate on the basis of race, color, sex, disability, age, national origin, religion, sexual orientation, gender identity or expression, pregnancy or related medical condition, marital or familial status, ancestry, political affiliation, genetic information, or veteran status in accordance with state and federal laws.