



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

REVENUE SELECTION AND REVIEW OFFICER I

Job Number: 21004284

Job Code: 95660V230916

Job Group: 9500 - REVENUE

Job Established: 07/16/2023

Job Revised: 09/16/2023

Grade: 14 Salary (MIN - MID):

\$22,602-\$33,903 - Hourly

\$3,672.84-\$5,509.24 - 37.5 Hr. Monthly Salary

\$3,917.68-\$5,876.52 - 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.*

Reviews completed technical audits of excise, income, severance, sales, property or miscellaneous taxes associated with small manufacturers and retailers with limited locations prepared by field audit staff. Selects and assigns audits to the field for the various types of taxes based on expected revenue yield, compliance and registration; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree that includes twenty (20) semester hours or thirty (30) quarter hours in accounting and/or finance courses.

EXPERIENCE, TRAINING, OR SKILLS:

Four years of experience in the examination, auditing, review, or preparation of Kentucky state tax documents.

Substitute EDUCATION for EXPERIENCE:

NONE

Substitute EXPERIENCE for EDUCATION:

Certification as a Certified Public Accountant (C.P.A.) or Certified KY Assessor (C.K.A.) will substitute for the required bachelor's degree and accounting/finance hours. Two years of Kentucky Department of Revenue experience in the auditing of excise, corporation, individual income, withholding, property, sales and use taxes and fifteen (15) semester hours or twenty-three (23) quarter hours of accounting and/or finance courses will substitute for the twenty (20) semester hours or thirty (30) quarter hours of accounting/finance course requirement.

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.*

Reviews completed technical audits of excise, income, severance, sales, property, or miscellaneous taxes related to small manufacturers and retailers with limited locations. Reviews selection sources and other data on a multi tax basis to generate productive audit assignments. Analyzes new and revised tax laws, regulations, and policies to determine the effect on the audit selection program and assists in performing studies to develop audit selection norms and criteria. Reviews advanced income, excise, severance, sales or miscellaneous tax audits for adherence to audit theory, accuracy, and completeness. Confers directly with taxpayers and/or their attorney, CPA, or tax personnel to clarify any questionable areas of the tax assessment in complex level field audit cases. Researches tax laws, tax bulletins, and court decisions to keep abreast of changes in tax laws, regulations, and policies. Responsible for proper application of payments to outstanding accounts receivable in advanced level field audit cases. Maintains data for inventory and report purposes.

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.

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.