

**New York State Department of Civil Service**  
DIVISION OF CLASSIFICATION & COMPENSATION

Classification Standard

**Occ. Code 0648100**

<b>Tax Regulations Specialist 1, Grade 18</b>	<b>0648100</b>
<b>Tax Regulations Specialist 2, Grade 23</b>	<b>0648200</b>
<b>Tax Regulations Specialist 3, Grade 27</b>	<b>0648300</b>
<b>Tax Regulations Specialist 4, M-4</b>	<b>0649400</b>

Brief Description of Class Series

Tax Regulations Specialists analyze legislation, and draft new or revise existing forms and instructions; compile drafts of proposed policy statements; research and compile interpretations of provisions of tax laws and regulations; and develop other tax guidance documents.

These positions are found only at the Department of Taxation and Finance (Tax).

Distinguishing Characteristics

*Tax Regulations Specialist 1:* performs routine form and instruction updates; prepares interpretations of tax laws and regulations for review by a Tax Regulations Specialist 2; and may supervise lower-level staff.

*Tax Regulations Specialist 2:* first-level supervisor; prepares new or revised tax forms and instructions; drafts written tax guidance and develops tax guidance documents; supervises Tax Regulations Specialists 1, and/or Tax Technicians 1 and 2 (various parenthetics).

*Tax Regulations Specialist 3:* second-level supervisor; supervises multiple Tax Regulations Specialists 2; oversees a tax specialty unit.

*Tax Regulations Specialist 4:* manager; supervises multiple Tax Regulations Specialists 3; oversees issuance of forms and instructions and written tax guidance for multiple tax units.

Illustrative Duties

*Tax Regulations Specialist 1:* analyzes legislation and drafts new and revised tax

forms and instructions for a tax specialty; prepares initial drafts of proposed statements of policy; researches and prepares interpretations of provisions of tax laws and regulations for review by a Tax Regulations Specialist 2; prepares drafts of tax guidance documents, including web-based tax guidance documents; answers questions from the public or Tax Department staff by telephone or personal contact; and may supervise lower-level staff.

*Tax Regulations Specialist 2:* researches, analyzes, and disseminates guidance on tax laws, regulations, rulings, and court decisions; researches and analyzes new and proposed legislation, regulations, and advisory opinions; reviews comments prepared by Tax Regulations Specialists 1; drafts interpretations of the tax law and regulations for publication in policy documents; develops and revises Department publications, including TSB-Ms, N Notices, webpages, and other forms of outreach; drafts technical guidance for publications and develops forms and instructions in response to amendments to the tax law, regulations, or Department policies; communicates with taxpayers and/or their representatives, trade associations, legislators, or other governmental entities; composes written responses to inquiries on technical tax issues; answers telephone inquiries regarding the application of the tax law, regulations, or policies; participates in meetings with the public to discuss various aspects of new tax laws and issues with existing tax laws; and trains and supervises Tax Regulations Specialists 1 or other lower-level staff.

*Tax Regulations Specialist 3:* supervises subordinate staff, including determining staff assignments, and reviewing, monitoring, and evaluating staff performance; identifies training needs and arranges for training; manages and directs program activities by setting priorities and deadlines; oversees the analysis, review, and drafting of tax forms and instructions and other tax guidance documents; ensures technical accuracy of publications produced by subordinate staff; drafts advisory opinions for the more difficult petitions based on the research and analysis of applicable legal and technical resources; analyzes new legislation, regulations, rulings, opinions, and court decisions and recommends revising or writing new tax guidance; assigns and reviews responses prepared by subordinate Tax Regulations Specialists addressing highly technical inquiries from taxpayers and/or their representatives, legislators, department personnel, and professional and industry trade associations; and coordinates responses to the most technical inquiries. and collaborates with staff to determine concerns regarding positions taken in draft publications.

*Tax Regulations Specialist 4:* supervises subordinate Tax Regulations Specialists 3 while overseeing the activities of a Taxpayer Guidance Section; assigns and directs the preparation of tax forms, instructions, and other tax guidance documents, and the review of proposed legislation and regulations; determines long and short-term goals for the development and revision of existing tax guidance; oversees and coordinates the design and modification of tax forms and instructions to meet the requirements of changes in tax laws; assigns reviews of draft advisory opinions, regulations, and forms; ensures tax guidance conforms with laws, regulations, and department policies; analyzes existing, new and/or proposed tax laws as they related to

issuing or updating tax forms, instructions and tax guidance documents; ensures staff are aware of law and procedural changes; advises the Commissioner and various Deputy Commissioners on the legal and technical issues involved in tax guidance documents and recommends alternative courses of action; reports on division operations through the preparation of monthly, quarterly, and annual reports; coordinates proposed changes in tax guidance documents with Department managers; discusses technical tax issues, proposed policy changes, and the impact of proposed guidance on taxpayers with legal, industry, and professional representatives; and identifies training needs and provides training and developmental opportunities for division staff.

### Minimum Qualifications

#### *Tax Regulations Specialist 1*

Open-Competitive: six years of accounting or auditing experience, two years of which must have been in maintaining or auditing double-entry books of a business, including the general ledger, or in maintaining a governmental agency's books, involving appropriation accounting and the preparation of a budget and financial reports or in the auditing of such books.

Substitutions: an associate's degree including or supplemented by 12 semester credit hours in accounting and/or auditing may substitute for two years of general experience. A bachelor's degree including or supplemented by 12 semester credit hours in accounting and/or auditing may substitute for four years of general experience.

#### *Tax Regulations Specialist 2*

Promotion: one year of service as a Tax Regulations Specialist 1 or Tax Technician 2 (Various Parenthetics).

#### *Tax Regulations Specialist 3*

Promotion: one year of service as a Tax Regulations Specialist 2.

#### *Tax Regulations Specialist 4*

Promotion: one year of service as a Tax Regulations Specialist 3.

**Note:** Classification Standards illustrate the nature, extent, and scope of duties and responsibilities of the classes they describe. Standards cannot and do not include all the work that might be appropriately performed by a class. The minimum qualifications above are those required for appointment at the time the Classification Standard was written. Please contact the Division of Staffing Services for current information on minimum requirements for appointment

or examination.

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