

PART II	DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT	1.493
	STATE OF HAWAII	1.494
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		1.498
	Minimum Qualification Specifications for the Classes:	1.499

TAX RETURNS EXAMINER I, II, III, IV and V

**Experience Requirements**

Applicants must have the kind and quality of experience described below, and in the amounts shown in the following table, or any equivalent combination of training and experience:

Class Title	General Experience (years)	Specialized Experience (years)	Supervisory Experience (years)	Total Experience (years)
Tax Returns Examiner I	3	0	0	3
Tax Returns Examiner II	3	1	0	4
Tax Returns Examiner III	3	2	0	5
Tax Returns Examiner IV	3	3*	***	6
Tax Returns Examiner V	3	3**	1	7

General Experience: Progressively responsible experience in one or a combination of the following which included arithmetic computations:

1. Public contact work experience which involved interviewing and/or investigating; or
2. Clerical experience which provided a familiarity with State and Federal tax laws and regulations; and with the methods, practices and procedures of tax work.

Specialized Experience: Experience in the tax field which required the application of income and miscellaneous tax laws and related regulations and procedures in preparing tax returns, determining tax liability, or collecting delinquent taxes.

\*For Tax Returns Examiner IV, least one year of experience must have been comparable to the III level.

\*\*For the Tax Returns Examiner V, at least two years of experience must have been comparable to the III level.

**Supervisory Experience:** Experience in the field of taxation which included:  
1) planning and directing the work of others; 2) assigning and reviewing their work;  
3) advising them on difficult problem areas; 4) training and developing subordinates;  
and 5) evaluating their work performances.

\*\*\*For the Tax Returns Examiner IV level, supervisory aptitude, rather than actual supervisory experience may be accepted. Supervisory aptitude is the demonstration of aptitude or potential for the performance of supervisory duties through successful completion of regular or special assignments which involved some supervisory responsibilities or aspects; by details to supervisory positions; by completion of training courses in supervision accompanied by application of supervisory skills in work assignments; or by favorable appraisals of a supervisor indicating the possession of supervisory potential.

### **Quality of Experience**

Possession of the required number of years of experience will not in itself be accepted as proof of qualification for a position. The applicant's overall experience must have been of such scope and level of responsibility as to conclusively demonstrate that he/she has the ability to perform the duties of the position for which he/she is being considered.

### **Substitutions Allowed**

1. Excess Specialized Experience of the type and quality described above may be substituted for General Experience on a year-for-year basis.
2. Graduation from an accredited college or university may be substituted for the General Experience.

### **Tests**

Applicants may be required to qualify on an appropriate examination.

### **Physical and Medical Requirements**

Applicants must be able to perform the essential functions of the position effectively and safely, with or without reasonable accommodation.

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TAX RETURNS EXAMINER I, II, III, IV and V  
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This is an amendment to the minimum qualification specifications for the TAX RETURNS EXAMINER I, II, III, IV and V, which were approved on January 7, 1966.

DATE APPROVED: 3/23/2012

  
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BARBARA A. KRIEG, Interim Director  
Department of Human Resources Development