

REVENUE COLLECTIONS OFFICER 3

KIND OF WORK

Professional tax collection work.

NATURE AND PURPOSE

Under limited supervision, collects delinquent state taxes by conducting on-site investigations and taking legal action to ensure that all taxpayers fulfill their state tax obligation; provides leadwork direction to Collection Officers; performs related work as required.

A Revenue Collections Officer 3 applies specialized professional knowledge of tax laws and collection policies and procedures, acquired through an accumulation of job experience and a series of more advanced job-related training courses to train collection staff, to investigate and secure the payment of delinquent taxes of moderately difficult collection cases (e.g., uncooperative taxpayer, contested tax liabilities, moderate consequence of error) by following substantially diversified procedures and specialized occupational standards.

The level of a particular position in a classification series is based on a combination of factors not always present in class specifications. Among these factors are the position's responsibilities within the overall program/operation and its relationship to others in a unit, department and/or state service as a whole.

EXAMPLES OF WORK (A position may not include all the work examples given, nor does the list include all that may be assigned.)

Review taxpayer files to gather pertinent facts and information, and establish the need for additional information by comparing the tax return to additional file information, statutory requirements and department policies and procedures.

Verify file material to validate the appropriateness of the assessment by comparing to other department documents and records and to department policies and procedures.

Request voluntary payment of taxpayer's delinquent taxes to eliminate tax liability by calling, writing or in-person contact with the taxpayer.

Conduct on-site investigations to discover assets not apparent from file information by observing individual and business activities through personal visits and examination of third-party records.

Determine the most effective collection actions (i.e., liens, levies, payment plans, etc.) to collect delinquent taxes by applying the appropriate department policies and procedures to specific collection situations.

Train Department of Revenue employees in state collection laws and department policies and procedures by providing on-the-job-training, classroom instruction, formal presentation and preparation of written materials.

Provide leadwork direction to co-workers to ensure work is completed in the most efficient manner by distributing and reviewing work assignments, providing work direction, answering questions and providing input for performance reviews.

### KNOWLEDGE, SKILLS AND ABILITIES REQUIRED

#### Knowledge of:

Pertinent laws, policies and procedures sufficient to explain tax filing requirements, tax liability, penalty and interest assessments; to ensure due process; to obtain information necessary to liens, levies, subpoenas, judgments, etc.; to establish tax liabilities from departmental and third party sources; to recommend commissioner-filed returns.

Taxpayer files sufficient to research and identify possible assets subject to collection action and establish tax liabilities.

Department of Revenue collection actions sufficient to demand voluntary payment by telephone, in-person and conferences; to file liens on property, to levy on wages and bank accounts, to negotiate payment plans.

Investigative techniques (e.g., observations, personal interviews, third party interviews and examination of third party records) sufficient to discover and determine assets, additional sources of income and ability to pay liabilities, penalties, and interest.

#### Skill in:

Reading comprehension sufficient to review and interpret written documents (e.g., tax laws, correspondence and forms).

#### Ability to:

Communicate verbally by telephone and in-person and in writing sufficient to gather information from and provide information to taxpayers, their representatives and department employees; to orient and train professional staff in policies and procedures

Est.: 01/87

Rev.:

T.C.:

Former Title(s):