

REVENUE COLLECTIONS OFFICER 4

KIND OF WORK

Professional specialized and/or lead tax collection work.

NATURE AND PURPOSE

Under limited supervision, conducts specialized on-site investigations or designs office collection programs so that delinquent Minnesota taxes are collected; provides leadwork direction to Collection Officers; performs related work as required.

The Revenue Collections Officer 4 applies specialized professional knowledge of tax law, collections policies and procedures acquired through an accumulation of job experience and a series of more advanced job-related training courses to research collection laws in order to write/revise procedure manuals to train collection staff, to investigate and secure payment of delinquent taxes of the most difficult collection cases (e.g., sensitive collection assignments involving uncooperative, high visibility taxpayers and those they may attract the news media) by following substantially diversified procedures and occupational principles.

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 position's responsibilities within the overall program/operation and its relationship to others in a unit, department and/or state services 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.)

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

Review, recommend or perform specialized and/or complex collection actions (e.g., compromises, cash drawer levies, seizures, partial lien releases, etc.) to collect taxes owed the department to diminish negative or adverse impact on the department by utilizing specialized collection techniques.

Train Department of Revenue employees to inform and educate them about 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.

Write procedures manuals to ensure consistent and uniform application of department policies and procedures by researching collection laws, reviewing department policies and procedures, preparing written copy, editing written materials and distributing manuals and subsequent revisions.

Answer questions from and provide advice to management and co-workers on a variety of issues and questions concerning the development, evaluation or application of collection laws, policies or procedures.

### KNOWLEDGE, SKILLS AND ABILITIES REQUIRED

#### Knowledge of:

Pertinent laws, policies and procedures sufficient to explain tax filing requirements, tax liability, penalty and initial assessment; to ensure due process; to establish tax liabilities from departmental and third party sources; to write and edit procedures.

Department of Revenue collection actions sufficient to demand voluntary payment by telephone, in-person and conferences; to recommend and/or initiate bank, wage and cash drawer levies, personal and real property liens, subpoenas, judgments, commissioner-filed returns, and license revocations.

Investigative techniques (e.g., observations, personal and third party interviews, the examination of third party records, etc.) sufficient to discover and determine assets, additional sources of income and ability to pay liabilities, penalties, and interest; to advise other professional collections staff in these techniques.

#### 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 sufficient to direct and train professional employees in laws, policies and procedures; to negotiate settlements with taxpayers and their representatives.

Communicate in writing sufficient to write and edit Revenue procedures, forms and correspondence for departmental staff, taxpayers, their representatives and others.

Est.: 01/87

Rev.:

T.C.:

Former Title(s):