

REVENUE COLLECTIONS OFFICER 5

KIND OF WORK

Professional specialized and/or lead tax collection work.

NATURE AND PURPOSE

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

The Revenue Collections Officer 5 applies specialized professional knowledge of tax law, collections principles, policies and procedures acquired through an accumulation of job experience and a series of continually more advanced job-related training courses to direct the investigation and collection of delinquent taxes of the most difficult cases, to train collections staff, to analyze and research collection laws in order to develop and conduct specialized statewide programs guided by general policies 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 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.)

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 by applying department policies and regulations to the taxpayer's situation.

Resolve collection cases that are sensitive, highly visible, high dollar, multi-district and/or potentially dangerous to collect taxes owed the department to diminish negative or adverse impact on the department by utilizing specialized collection techniques.

Train and inform Department of Revenue employees about state collections 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, 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.

Develop and conduct specialized, statewide collection programs to enable the department to utilize its legislative collection authority by researching and implementing legal procedures regarding the acquisition of real and personal property or the collection of taxes from taxpayers filing for bankruptcy.

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 establish tax liabilities from departmental and third party sources; to write and edit procedures; to recommend/initiate new or modified statewide collections programs.

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, liens, subpoenas, judgments, commissioner-filed returns, license revocations and seizure of real and personal property.

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 the 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):