

REVENUE COLLECTIONS OFFICER 2

KIND OF WORK

Professional tax collection work.

NATURE AND PURPOSE

Under general supervision, collects delinquent state taxes by investigating and taking legal action to ensure that all taxpayers fulfill their state tax obligation; performs related work as required.

The Revenue Collections Officer 2 applies professional knowledge of tax laws and collections policies and procedures, acquired through an accumulation of job experience and a series of job-related training courses, to investigate and secure the payment of delinquent taxes by telephone and direct taxpayer contact, following substantially diversified procedures and 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.

Identify taxpayer's asset and income sources to initiate the most effective collection actions by verifying employment, bank accounts and other pertinent information with taxpayer's employer, banker, landlord, etc.

Conduct routine 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 routine 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.

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 (e.g. employment, banking, property ownership, etc.) necessary for liens and levies; to recognize computer and processing errors.

Department of Revenue operations sufficient to refer difficult or unusual tax liability questions to appropriate departmental staff.

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

Taxpayer files sufficient to identify and correct errors and to research and locate possible assets subject to collection action.

Investigative techniques (e.g., observations, personal interviews, and examination of third party records) sufficient to conduct routine on-site investigations to discover assets not apparent from file information.

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; in writing by letter and instructions sufficient to gather information (e.g., tax records, dates, employment, etc.) and provide information to taxpayers, their representatives and departmental employees.

Est.: 01/87

Rev.:

T.C.:

Former Title(s):