

CLASS TITLE:**CHIEF REVENUE AGENT**

Class Code: 02682500

Pay Grade: 38A

EO: A

CLASS DEFINITION:

GENERAL STATEMENT OF DUTIES: As assigned, to plan, organize, coordinate the work of a staff engaged in the conduct of an audit program involving comprehensive tax audits of accounting and related financial records or reports to determine taxpayer liability under the State's tax law, or, as assigned, to plan, organize, coordinate and direct the work of a staff engaged in the conduct of a large state tax program under the State's tax law involving the determination and assessment of taxpayer liability; to supervise and be responsible for the work of a staff engaged in providing tax collection, enforcement, fiscal, personnel and clerical services in the Division of Taxation; and to do related work as required.

SUPERVISION RECEIVED: Works under the general supervision of a superior from whom assignments are received in outline form with considerable latitude for the exercise of initiative and independent judgment, work is reviewed through conferences and submitted reports for results obtained and conformance to laws, departmental or agency policies, objectives, rules and regulations, and accepted auditing methods, practices and techniques.

SUPERVISION EXERCISED: Plans, organizes, coordinates and directs the work of a professional and clerical staff; reviews work in process and/or upon completion for results obtained and conformance to laws, departmental or agency policies, objectives, rules and regulations, and accepted auditing methods practices and techniques.

ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:

As assigned, to plan, organize, coordinate and direct the work of a professional and clerical staff engaged in the conduct of an audit program involving comprehensive tax audits of accounting and related financial records or reports of individuals, partnership and corporate business organizations to determine their tax liability under the State's tax laws, to develop, initiate and supervise special auditing and related investigational programs designed to obtain the maximum determinations of taxpayers' liability; to evaluate the effectiveness of the department's or agency's auditing and investigational programs and to make recommendations to a superior to improve the methods and procedures applied in such programs; and to conduct audit conferences with taxpayers, their attorneys and/or accountants, regarding audit findings and tax liability and, when unable to resolve controversial or disputed matters within the framework of established law, rules and regulations or policies, to prepare necessary reports thereon for review and further action, as required, by superiors; or,

As assigned, to plan, organize, coordinate and direct the work of a professional and clerical staff engaged in the conduct of a large state tax program under the State's tax laws such as personal income tax, corporation, inheritance and gift, excise, employment, or other similar tax programs, involving the determination and assessment of the tax liability of cigarette and motor fuel distributors, unincorporated businesses and individuals, partnerships and corporations subject to the sales and use tax law, corporations and other entities, and estates and donors of gifts in accordance with the provisions of such State tax laws; to be responsible for preparing material for use in the prosecution of delinquent accounts and for the prosecution of those who have violated the provisions of the tax laws; as required to represent the Tax Administrator before Administrative Hearing Officers; to conduct hearings, interviews or conferences for the purpose of clarifying or adjudicating matters involving tax liability and, when necessary, to advise on matters pertaining to the interpretation of the various provisions of the tax laws; and to interpret and apply the various provisions of the tax laws dealing with taxpayer liability,

determinations, assessments and collections, or other comparable tax provisions under the law and to consult with a superior in difficult cases or on matters of law interpretation.

To assist superiors in the development of policies, rules and regulations necessary for the enforcement of the various provisions of the tax laws.

To do related work as required

REQUIRED QUALIFICATIONS FOR APPOINTMENT:

KNOWLEDGES, SKILLS AND CAPACITIES: A thorough knowledge of the principles, practices and techniques of accounting and the pertinent provisions of the State's tax laws, rules and regulations dealing with taxpayer liability and the ability to apply such knowledge, as assigned, in planning, organizing, coordinating and directing the work of a staff engaged in the conduct of a field audit program or a large State tax program involving the determination and/or assessment of taxpayer liability; the ability to interpret, explain and apply the various provisions of the State's tax laws, rules and regulations dealing with taxpayer liability, determinations, assessments and collections, or other comparable tax provisions under the law; the ability to conduct hearings, interviews or conferences with taxpayers, or their appointed representatives, to clarify or adjudicate matters involving tax liability or to present findings of an audit to a taxpayer and attempt to reach an agreement on the determination of tax liability; the ability to assist superior in the development of policies, rules and regulations necessary for the enforcement of the various provisions of the State's tax laws; the ability to establish and maintain effective working relationships with taxpayers and to assess and explain tax determinations made and/or audits performed; and related capacities and abilities.

EDUCATION AND EXPERIENCE:

Education: Such as may have been gained through: graduation from a college of recognized standing with specialization in accounting, law, or business administration; and

Experience: Such as may have been gained through: employment as a Principal Revenue Agent, or, employment in a highly responsible legal, auditing or accounting position in a governmental agency or in private industry involving supervision over a large staff engaged in the preparation, examination or auditing of financial records for the preparation and filing of tax returns or the determination and/or assessment of taxpayer liability; or employment in a highly responsible supervisory position in a governmental agency involving the interpretation and/or application of tax laws or the enforcement of laws under which taxes are assessed and collected.

Or, any combination of education and experience that shall be substantially equivalent to the above education and experience.

Class Revised: November 19, 2000

Editorial Review: 3/15/03