

**CLASS TITLE: REVENUE AGENT/SPECIAL INVESTGATIONS**

**Class Code: 02688500**

**Pay Grade: 28A**

**EO: B**

**CLASS DEFINITION:**

**GENERAL STATEMENT OF DUTIES:** To organize, coordinate, and perform assessment of taxes involving comprehensive field and office audits of tax returns and legal and related financial records or reports to determine taxpayer liabilities under the State's Tax laws; to assist in a paralegal capacity in organizing, coordinating and conducting a large tax program under the state's tax laws involving the determination and assessment of taxpayer liability; to perform legal research when necessary to guide interpretation of the state's tax laws; 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 judgement; work is reviewed through conferences and reports submitted of results obtained and conformance to laws, departmental and agency policies, objectives, rules and regulations, and accepted auditing methods, practices and techniques.

**SUPERVISION EXERCISED:** Plans, organizes, coordinates, supervises and reviews the work of a professional and/or 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, practice and techniques.

**ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:**

To organize, coordinate, and direct the work of a professional and/or clerical staff engaged in the conduct of assessment of taxes and an audit program involving comprehensive tax returns and legal and related financial records or reports to determine their tax liability under the state's tax laws.

To perform special audit, legal, and related investigational program designed to obtain the maximum determinations of taxpayers liability; to develop, maintain, and utilize appropriate professional and/or legal relationships with the financial community, the insurance industry and with other departments and divisions of the State of Rhode Island or other states in order that proper audit and review functions for the section are performed.

To evaluate in a para-professional capacity the effectiveness of the department's auditing, legal, and investigational programs and make recommendations to a superior to improve the methods and procedures applied in such programs.

To conduct complex preliminary reviews with taxpayers' attorneys, accountants, and/or other fiduciaries regarding findings and disputed tax liabilities and if unable to resolve controversial matters to prepare the necessary professionally based reports therein for review and further action by a superior.

To organize, coordinate, and direct the work of staff engaged in the conduct of a large tax program under the state's tax laws involving the determination and assessment of the tax liability in accordance with the provisions of such state tax laws.

To assist the Legal Section in the preparation of cases to be prosecuted in connection with the tax laws.

To participate in a paralegal capacity in hearings, interviews or conferences for the purpose of clarifying or adjudicating matters involving tax liability and when necessary to confer with a superior on matters pertaining to the interpretation of various provisions of the tax laws, and to discuss the application of various provisions of the tax law dealing with taxpayer liability, determinations, assessments and collections with superior.

To consult with a superior in difficult cases or on matters of legal interpretations and to do legal research when required.

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, probate procedures, real estate rules and law, domicile investigations, the laws of intrastate succession, insurance principles, and the ability to apply such knowledge in performing, organizing and coordinating the work of a staff engaged in the conduct of the assessment of taxes in a large state tax program involving the determination and/or assessment of tax payer liability; the ability to interpret, explain and apply the various provisions of the state's tax laws of other states and of any related federal tax matters; the ability to participate in hearings, interviews or conferences with taxpayers, or their appointed representatives to clarify or adjudicate matters involving tax liabilities or to present findings of an audit to a taxpayer or their fiduciary and attempt to reach and agreement on the determination of tax liability; the ability to assist superiors in the development of polices, 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; the ability to develop, maintain, and utilize appropriate professional and or legal relationships with the financial community, the insurance industry and with other departments and divisions of the State of Rhode Island and other states as assigned in order that proper audit and review functions for the section are 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 or Business Administration and completion of an accredited paralegal training; and

Experience: Such as may have been gained through: employment as a revenue agent; or, employment in an auditing or accounting position in a governmental agency or in private industry requiring 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 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.

**SPECIAL REQUIREMENT:** At the time of appointment must possess a valid R I. Driver's License, said license must be maintained as a condition of employment.

Class Revised: August 25, 1991

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