CLASS TITLE: **REVENUE OFFICER II (TAXATION)**

Class Code: 02687400
Pay Grade: 25A
EO Code: B

CLASS DEFINITION:

GENERAL STATEMENT OF DUTIES: To assist in the Division of Taxation's tax collection program of delinquent accounts and the securing of delinquent tax returns by performing moderately complex tax collection activities in the field or office; and to do related work as required.
SUPERVISION RECEIVED: Works under the general supervision of a superior from whom assignments are received with some instructions; work is reviewed usually upon completion for results obtained and conformance to laws, regulations and procedures for the proper collection of taxes.
SUPERVISION EXERCISED: As required, may assign and review the work of clerical assistants, and may on certain temporary assignments supervise the work of others assigned to assist in the collection of taxes.

ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:

To assist in the Division of Taxation's tax collection program of delinquent accounts and the securing of delinquent tax returns by performing complex tax collection activities.

To conduct interviews with taxpayers and their representatives to determine methods of liquidating previously determined tax liabilities and provide taxpayers with tax information and business counsel to promote voluntary compliance with state tax laws.

To verify and analyze the taxpayer's financial condition by an investigation of financial statements submitted by taxpayer, or by obtaining financial information from third party sources, and arrange payment agreements according to the determination of the taxpayer's financial condition and ability to pay.

To determine the lien rights or equity of the state in the taxpayer's property or rights to property prior to taking enforcement action.

To make a variety of offers in compromise related to delinquency and penalty assessments, nonpayment penalties and enforcement procedures against corporate officers and employees where the liability cannot be collected from the corporate entity.

To conduct investigations relative to delinquent accounts or returns which involve decedent's estates and various insolvency proceedings under state and federal bankruptcy laws.

To advise taxpayers on such matters as taxable income, allowable deductions, and the taxability of articles or services to facilitate the preparation of delinquent returns, and also advise taxpayers of the various payment provisions of the state tax laws and their possible liability for penalties if they fail to comply with such provisions.

As required, to collect monies determined to be owed following tax liability investigations.

To do related work as required.

REQUIRED QUALIFICATIONS FOR APPOINTMENT:

KNOWLEDGE, SKILLS AND CAPACITIES: A working knowledge of the pertinent provisions of the state's tax laws rules and regulations dealing with taxpayer liability and the ability to interpret such laws, rules and regulations to individuals, partnership and corporate business organizations; a working knowledge of investigative techniques involved in the collection of delinquent taxes, and the ability to apply said techniques; a working knowledge of the legal principles of property rights and the ability to apply said principles in seeking liens on property for tax collection purposes; the ability to read and interpret financial statements for tax collection purposes;

a working knowledge of the laws, rules and regulations governing the collection of delinquent taxes and the ability to apply said laws, rules, and regulations; a working knowledge of state and federal insolvency laws and proceedings; the ability to establish and maintain effective working relations with delinquent taxpayers or their representatives; and related capacities and abilities.

EDUCATION AND EXPERIENCE:

Education: Graduation from a four-year college of recognized standing with a major in Accounting or a closely related field or twenty-seven (27) credits in Accounting/Finance or a Master's degree in Accounting, and
Experience: Employment as a Revenue Officer I.
Or, any combination of education end experience that shall be substantially equivalent to the above education and experience.

SPECIAL REQUIREMENT: At the time of appointment and continually thereafter, must possess and maintain a valid motor vehicle operator's license.

Class Created: July 24, 1994
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