

CLASS TITLE:

**REVENUE OFFICER
SPECIAL INVESTIGATIONS**

Class Code: 02688600

Pay Grade: 24A

EO: B

CLASS DEFINITION:

GENERAL STATEMENT OF DUTIES: To assist in the state's tax collection program of delinquent accounts and the securing of delinquent tax returns for various types of taxes administered by the Tax Administrator by performing complex field and office tax collection activities; to perform special para-legal work in the preparation of legal cases referred to court action; and to do related work as required.

SUPERVISION RECEIVED: Works under the general supervision of a superior from whom assignments are received with latitude for the exercise of independent judgement; work is reviewed for results obtained and conformance to laws, regulations and procedures for the proper collection of taxes.

SUPERVISION EXERCISED: When assigned, plans, organizes, coordinates, supervises and reviews the work of a professional and/or clerical staff; and as required exercises close supervision of revenue officers.

ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:

To assist in the state's tax collection program of delinquent accounts and the securing of delinquent tax returns for various types of taxes administered by the Tax Administrator 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 the state tax laws.

To perform difficult credit analyses and evaluations of assets in connection with applications for discharges of property from the effects of tax liens, collateral agreements, civil suits, distraint procedures, recommendations to revoke sales tax permits, and uncollectible accounts.

To analyze the need for distraint sales of property that are complicated by such factors as complex priority of state tax lien questions, marketability of specialty equipment with limited resale value, and forecasting the possible impact upon the economy of the local community.

To conduct investigations and perform various duties related to accounts where collateral or escrow agreements have been made which involves determining whether the taxpayer has complied with the terms of the collateral or escrow agreement, examining possible adverse trends in the taxpayer's financial condition recommending changes in the terms of the collateral or escrow arrangements, recommending deferment or part payments and recommending changes in officer's salaries.

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 of 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.

To perform complex assignments for the Legal Section in the areas of bankruptcies and receiverships.

To collect trust fund taxes due from responsible officers of corporations and individual petitioners into bankruptcy and receivership to insure that "proofs of claim" are properly and time filed.

To insure that court appointed receivers and debtors-in-possession are complying with their responsibilities in regard to payment of trust funds for current taxes.

To perform special para-legal work in the preparation of legal cases referred to court action; to research and determine assets or responsible officers; to represent the Tax Division in court in reference to these cases.

To do related work as required.

REQUIRED QUALIFICATIONS FOR APPOINTMENT:

KNOWLEDGES, SKILLS AND CAPACITIES: A thorough 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 individual, partnership and corporate business organizations; a thorough knowledge of investigative techniques involved in the collection of delinquent taxes and the ability to apply said techniques; a thorough 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 thorough knowledge of the laws, rules and regulations governing the collection of delinquent taxes and the ability to apply said laws, rules and regulations; a thorough knowledge of state and federal insolvency laws and proceedings; the ability to provide guidance and supervision to subordinates assigned to assist; the ability to establish and maintain effective working relations with delinquent taxpayers or their representatives; and related capacities and abilities.

EDUCATION AND EXPERIENCE:

Education: Such as may have been gained through: graduation from a college of recognized standing; and

Experience: Such as may have been gained through: employment as a revenue officer or considerable employment in a governmental or private agency involving complex work associated with 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.

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