

CLASS TITLE:

REVENUE OFFICER

Class Code: 02686200

Pay Grade: 21A

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 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 State's tax collection program of delinquent accounts and the securing of delinquent tax returns by performing moderately 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 the 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, non-payment penalties and enforcement procedures, and determine and recommend transferee assessments 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:

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

Experience: Such as may have been gained through: employment involving work where loans are processed and collected with collateral as security; or employment involving 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.

Class Revised: August 25, 1991

Editorial Review: 3/15/03