

Specification for Class of

REVENUE OFFICER 3

Abolished Effective July 1, 2007

Definition: Serves as a Senior Revenue Officer in a field office or at headquarters, conducting the most complex tax collections or investigations.

Distinguishing Characteristics: A Revenue Officer 3, as a Senior Revenue Officer, is identified by assignment to two or more of the following functions a majority of the time: (1) pursues the State's interest during liquidation of insolvent taxpayer accounts such as: bankruptcies, state court receiverships, assignments for benefit of creditors and probates; (2) identifies and investigates unregistered accounts and assesses evaded or avoided taxes; (3) is delegated responsibility for out-of-state delinquency collection on registered business accounts; (4) manages the most complex and higher dollar volume accounts to include a minimum dollar liability of \$3,000 or more a month or investigation and documentation for criminal prosecution; (5) acts as designated trainer for Revenue Officers; (6) serves as designated lead worker in difficult collection or enforcement activities such as: seizures, successorships and bond actions; (7) coordinates Unified Business Identifier (UBI) and technical program information with local government, State and Federal agencies and serves as designated area contact to increase effectiveness of collection activity.

Typical Work

Investigates, assesses, and collects unreported excise tax in liquidation or claims status to include bankruptcy, receivership and probate actions filed in State superior court, or Federal bankruptcy court;

Identifies, investigates, registers, assesses, and collects evaded/avoided excise tax from unregistered business activity; investigates, assesses and collects avoided or evaded tax from individuals not subject to registration; investigates and assesses avoided motor vehicle excise tax for Department of Licensing;

Collects the largest dollar liabilities from delinquent registered accounts, those accounts generating \$3,000.00 or more per month in tax liability;

Assists other Revenue Officers as a lead worker or technical trainer in complex legal enforcement actions to include search warrants, preparation and service of Hearing Notices for Revocation of Registration Certificates, documentation and justification in distraint or seizures involving taxpayers' personal property, preparation and assessment of successorship, beneficial interest, and corporate officer liability;

Manages, assesses, and collects tax liability due from out-of-state registered delinquent accounts; this responsibility requires technical proficiency in understanding, applying and communicating all aspects of reporting requirements and classifications including U.S. Supreme Court decisions impacting State tax laws;

Coordinates interagency governmental data sharing to include State and Federal agencies, local government and law enforcement authorities;

Performs other work as required.

Knowledge and Abilities

Knowledge of: Revenue Act of 1935 and Rules Relating to the Revenue Act, Departmental rulings, Board of Tax Appeal rulings, court decisions, due process of law, search and seizure, appeal procedure; issuing and filing of tax warrants; community property laws; Uniform Commercial Code provisions; lien priorities of third parties, general investigative techniques and business law; rules of evidence in criminal and civil law; and policies and procedures of other regulatory governmental agencies; understanding of the Federal Bankruptcy Act, liquidation procedures and requirements, common law assignments and field office procedures and requirements.

Ability to: comprehend and assimilate complex tax laws and rules, tax interpretation letters, orders of determination and departmental policy, manuals and orders; communicate effectively both orally and in writing and prepare reports in a comprehensive and concise manner; determine factual information from a variety of sources including governmental, business and private citizens; professionally use the telephone as a collection and investigative tool; use ingenuity and resourcefulness to accomplish objectives without legal action whenever possible; analyze taxpayer's financial situation, determining ability to pay and extent of possible jeopardy; function in a diplomatic manner, with a helpful, unofficious attitude; deal effectively with irate or

hostile persons, performing assignments capably even when there is a possibility of violence or personal risk; organize work time and complete work assignments without excessive supervision; make prompt and accurate decisions which may involve legal action; complete work assignments with minimal supervision; direct and supervise the work of Taxpayer Service and clerical personnel; effectively manage all nonaudit functions of a district office; resolve complex cases; and maintain harmonious working relations with the general public, business community and other governmental agencies.

Minimum Qualifications

Two years of experience as a Revenue Officer.

For Labor and Industries Positions Only

Two years of field experience as a Revenue Officer or two years of experience collecting civil debt using legal processes.

OR

A Bachelor's degree involving major study in business administration, accounting, public administration, police science, law or closely allied fields and two years of experience in the field of personal or business finance, tax auditing, law enforcement, adjustment of claims, collection of civil debts, or other directly related fields; at least one year of the qualifying experience must involve examination and analysis of business tax records.

Additional qualifying experience may substitute, year for year, for the education.

New class: 7-1-67

Revised definition and distinguishing characteristics: 12-6-71

Revised definition, minimum qualifications, title change (formerly Revenue Compliance Officer III), and general revision: 10-29-74

Revised definition, adds distinguishing characteristics, revises minimum qualifications and general revision: 5-12-78

Revised definition, distinguishing characteristics and general revision: 12-11-87 (effective 1-1-88)

Revised minimum qualifications: 6-14-91