

Specification for the Class of

REVENUE AGENT 1

Abolished Effective July 1, 2007

Definition: In the Department of Revenue, in a training capacity under close supervision, resolves less complex delinquent cases or less complex tax discovery investigations, and performs a limited range of compliance activities and taxpayer services.

Distinguishing Characteristics: The Revenue Agent 1 obtains a detailed understanding of program goals, awareness of professional compliance activities, and practical experience working towards independent caseload management. Incumbents are trained to interpret and apply the Excise Tax Laws for the purpose of providing taxpayer service and education. All enforcement actions are reviewed by appropriate senior Revenue Agents. Upon supervisory direction and approval, employees have the authority to issue and file warrants, record liens and execute garnishments (levies), and may represent the Department of Revenue at revocation proceedings for assigned cases.

Typical Work

Conducts interviews with taxpayers as part of the investigation necessary to collect delinquent taxes; provides tax information and business counsel, attempting to prevent future delinquencies as well as resolving current ones; communicates orally and in writing with taxpayers and their representatives, reflecting accurate knowledge of procedural and statutory guidelines;

Determines collectibility of accounts through financial statement analysis, credit analysis and asset evaluation, under close supervision and with approval, arranges payment agreements and submits accounts as currently not collectible;

Determines ownership of property and under close supervision and approval, issues and files warrants, records liens and executes levies;

Assists higher level Agents in the seizure and sales of real and personal property after lien rights have been determined;

Performs other work as required.

Knowledge and Abilities:

Knowledge of:

Ability to:

Minimum Qualifications:

A Bachelors degree in business or public administration, criminal justice, police science, law or allied field.

OR

Two years as a Tax Service Representative or Excise Tax Assistant.

Professional experience in collection of civil debts, law enforcement, personal or corporate finance, or investigations involving personal background, business practices or fraud, will be substituted, year for year, for education.

New class: 5-10-96 (effective 7-1-96)