

REVENUE AGENT 2**Nature of Work**

Under general supervision, performs work at the full-performance level in the collection of delinquent taxes and in the enforcement of any other aspects of the State's tax laws. Responsible for the collection of any delinquency which may occur with respect to any taxes administered by the State Tax Division. Exercises good judgement in dealing with many sensitive issues and sometime unpleasant or uncooperative potential taxpayers. Considerable and frequent travel throughout an assigned region is required. Must be proficient in the execution of tax returns forms and have knowledge of the economic reasoning behind the taxation. Performs related work as required.

Distinguishing Characteristics

The Revenue Agent 2 is distinguished from the Revenue Agent 1 by performing field collections. At this level, the incumbent travels throughout a region contacting taxpayers in person to collect delinquent taxes and serve legal notices.

Examples of Work

- Contacts taxpayers by phone, correspondence or in person to inform them of tax delinquencies, establish tax liability and of incomplete or missing tax returns and other documents.
- Serves legal notices such as notice of assessment, notice of hearing, distress warrants, administrative decisions, and subpoenas; issues and delivers warrants to magistrate court for action.
- Visits businesses suspected of operating without a business license and issues a license when required, discusses tax obligations, and instructs operators on the types and rates of taxes to be paid.
- Determines appropriate procedure and technique required in collecting delinquent accounts.
- Answers inquiries regarding delinquent taxes or bad checks and investigates taxpayer complaints.
- Conducts investigations of all incidents of suspected non-compliance with State tax laws and regulations.
- Assists taxpayers in compiling and completing delinquent tax returns; computes any interest, penalty, or addition for late payment of taxes or late filing of returns.
- Provides taxpayer service by assisting with completion of all pertinent return forms and disseminating tax information which includes interpretation of tax laws and regulations and filing requirements.
- Attends special events such as carnivals, auctions, fairs, and concerts to secure returns and collect taxes.

REVENUE AGENT 2 (CONT'D)**Examples of Work (cont'd)**

Assists in the training of new revenue agents by teaching them the art of collecting delinquent taxes according to Department rules and regulations.

Schedules field appointments and prepares weekly work production reports.

Provides sworn testimony in judicial and administrative proceedings involving non-compliance with State tax laws and regulations.

Knowledge, Skills and Abilities

Knowledge of State tax laws including all taxes administered by the State Tax Division.

Knowledge of the art of collecting monies.

Knowledge of the procedures for processing warrants, liens, assessments, court notices, and bad checks.

Knowledge of the nature and use of all remedies available to enforce compliance with State tax laws and regulations.

Skill in performing mathematical calculations.

Skill in computing interest, penalty, and addition on taxes when needed.

Ability to communicate orally and in written form with taxpayers, other employees, and the general public.

Ability to interpret tax laws, policies, rules and regulations pertaining to tax collections.

Ability to establish and maintain effective working relationships with taxpayers, other employees, government officials, and the general public.

Ability to review data, interpret same, and prepare weekly production reports.

Minimum Qualifications

TRAINING Graduation from an accredited four-year college or university which must have included six semester hours in accounting.

SUBSTITUTION Experience in accounting, bookkeeping, credit collections, preparation of tax returns, or related work outside the Department may be substituted at the rate of two years of experience for one year of college; or tenure with the Department of Tax & Revenue in a related field may be substituted on a year-for-year basis for the required training. If the experience being substituted is in the area of bookkeeping, accounting or credit collections, the six hour accounting requirement may be waived.

SPECIAL REQUIREMENT Availability of a car and possession of a valid West Virginia driver's license is required.

Established: 8/19/93

Effective: 9/16/93