

REVENUE AGENT 1**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. 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 1 contacts taxpayers by phone and correspondence to collect delinquent taxes and does not travel. This level of Revenue Agent performs all their work "in-house" in the Compliance Division.

Examples of Work

Researches, compiles and analyzes taxpayer records to identify tax delinquencies and tax liability.
Determines appropriate procedure and technique required in collecting delinquent accounts.
Contacts taxpayers by phone and correspondence to inform them of tax delinquencies, establish tax liability and of incomplete or missing tax returns and other documents.
Answers inquiries regarding delinquent taxes or bad checks and investigates taxpayer complaints.
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.
May assist in the training of new employees.

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.

REVENUE AGENT 1 (CONT'D)**Knowledge, Skills and Abilities (cont'd)**

- 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.

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.

Established: 8/19/93
Effective: 9/16/93