

## Specification for the Class of

## REVENUE AGENT 2

**Abolished Effective July 1, 2007**

Definition: In the Department of Revenue, independently resolves less complex delinquent cases or less complex tax discovery investigations, and with limited supervisory direction, performs a wide range of compliance activities and taxpayer services.

Distinguishing Characteristics: Has basic understanding of program goals, and has completed initial training in professional compliance activities. Positions at this level have independent responsibilities for caseload management of less complex accounts with regular supervisory input. None of the caseload involves businesses in receivership, bankruptcy or probate, evasion or criminal activity. These less complex accounts are characterized by the following:

- Small to medium overall tax liability, or vehicles, vessels, aircraft or personal property with lower taxable value (usually under \$50,000)
- Service business, small wholesalers, and small retailers (businesses contacted will involve those industries with few tax reporting requirements, low failure and delinquency rates, one or two tax classifications, and one primary business location)
- Minimal history of enforcement action (most will have no history of department liens, garnishments, seizures or revocation actions)

With supervisory approval, the incumbent utilizes complex collection enforcement tools such as:

- Revoking the tax registration endorsement or other tangible property
- Garnishing wages
- Levying bank accounts and receivable
- Seizing and selling personal and/or real property

With supervisory review, investigations are conducted to:

- Ascertain the taxpayers net worth
- Determine current and future financial condition
- Discover hidden assets
- Secure payment
- Cases may involve third parties such as suppliers and creditors.

With supervisory approval decisions are made about the proper course of action from a wide variety of alternatives at each step in the process.

Typical Work

Conducts interviews to explain delinquent tax liabilities, obtains and analyzes information pertaining to the taxpayers financial condition, and provides taxpayers with tax information; provides business counsel on a wide range of financial problems to help resolve tax liabilities;

Performs credit analysis and evaluations of assets in connection with applications for partial discharge of property from the effect of tax liens, seizures and sales, currently not collectible accounts and closing agreements;

Works as a team member in difficult 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;

With supervisory review:

- Utilizes professional skip-tracing methods to locate delinquent taxpayers
- Conducts negotiations with taxpayers who are frequently represented by legal and accounting specialists
- Prepares and serves legal notices, orders, and summons on taxpayers and other parties
- Secures and interprets financial statements for taxpayers and tax practitioners
- Negotiates and prepares closing agreements for approval by management

Performs other work as required.

Knowledge and Abilities:

Knowledge of:

- Revenue Act of 1935
- Washington Administrative Codes relating to the Revenue Act
- Departmental rulings
- Due process of law
- General investigative techniques
- Business law
- Policies and procedures related to revenue agent duties

Ability to:

- Comprehend and assimilate complex tax laws and rules
- Learn and apply orders of determination and departmental policy
- Learn and apply departmental manuals and orders
- Communicate effectively both orally and in writing
- Determine financial and investigative information from a variety of sources including governmental, business and private citizens
- Analyze taxpayers financial situation, determining their ability to pay
- Deal effectively with irate or hostile persons

- Make prompt and accurate decisions which may involve legal action
- Organize work time and complete work assignments with only limited supervisory direction.

Minimum Qualifications

One year of experience as a Revenue Agent 1

OR

A Bachelors degree in business or public administration, criminal justice, police science, law or closely allied field, and one year of professional experience in collection of civil debts, law enforcement, personal or corporate finance, or investigations involving personal background, business practices or fraud.

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

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

Revised definition and distinguishing characteristics: 5-14-99

Revised distinguishing characteristics: 7-9-99