

Specification for Class of

REVENUE AGENT 3

Abolished Effective July 1, 2007

Definition: In the Department of Revenue, at the journey level, independently resolves complex mainstream delinquent accounts, delinquent Claims accounts and Tax Discovery Investigations.

Distinguishing Characteristics: Independently performs the complete range of compliance activities and taxpayer services for more difficult accounts, advising lead worker and supervisory staff when appropriate. Has a detailed understanding of program goals, and is experienced in utilizing professional compliance methods. Claims activity includes investigating, assessing, and securing unreported excise tax in liquidation or claims status to include bankruptcy, receivership and probate actions filed in state superior court, or federal bankruptcy court. Tax Discovery activity includes identifying and investigating unregistered businesses, investigating cases for criminal prosecution of license fraud, assessing evaded and avoided taxes on businesses as well as personal property including aircraft, watercraft, and vehicles.

Difficult accounts are generally characterized by the following:

Medium to large sized liabilities (usually under \$250,000)

Work assignments:

- typically involve businesses and corporations with significant delinquencies
- involve complex compliance issues such as successorship, beneficial interest, and trust fund accountability assessments
- involve the entire range of administrative remedies employed in the compliance or assessment process

Taxpayers involved:

- may be uncooperative, evasive and reluctant to furnish information
- may resort to sophisticated legal or illegal actions
- may conceal assets, income or tax liability

The incumbent independently utilizes complex enforcement devices such as:

- revoking the tax registration endorsement
- garnishing wages

- levying bank accounts and receivable
- seizing and selling personal and/or real property

Independently conducts investigations to:

- ascertain the taxpayer's net worth
- determine current and future financial condition
- discover hidden assets
- secure payment

Cases commonly:

- involve multiple tax classifications
- are complicated because data is limited or nonexistent
- involve third parties such as suppliers and creditors

Cases may be of interest to news media or public officials which may add to case complexity.

Incumbents independently make decisions about what course of action to take at each step from among a variety of alternatives. The individual handles a broad range of complex cases and must evaluate and manage each one on a unique basis, responding to the case facts as they develop.

Typical Work

Provides business counsel on a wide range of financial problems to help resolve tax liabilities; interprets and explains complex departmental policies, procedures and legal provisions to taxpayers and their representatives and resolves questions, concerns and objections;

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 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;

Locates individuals and assets to satisfy outstanding tax liability utilizing professional skip tracing methods that include field investigation, automated database searches, review of credit reports and utilizing an extensive network of third party contacts and professional law enforcement and collection organizations;

Performs complex Compliance activities involving taxpayer conferences, negotiations, surveillance, documentation and justification in distraint or seizures involving taxpayer's personal and real property;

Represents the Department of Revenue in negotiating partial payment agreements based on detailed analysis and verification of financial information;

Negotiates and coordinates lien priorities and distribution of asset equity with the IRS, financial institutions and other state agencies based on analysis of UCC filings and Superior court documents;

Identifies, investigates, documents and assesses successorship, beneficial interest and trust fund accountability assessments;

In addition to the above, claims activity includes investigating, assessing, and securing, unreported excise tax in liquidation or claims status to include bankruptcy, receivership and probate actions filed in state superior court, or federal bankruptcy court;

In addition to the above, Tax Discovery activity includes:

- Identifying and investigating unregistered businesses
- Assessing evaded and avoided taxes on businesses as well as personal property including aircraft, watercraft and vehicles
- Identifying and recommending cases of tax evasion for criminal prosecution
- Determining (establishing) fair market value for personal assets including vehicles, vessels, aircrafts and farm equipment by using specialized industry valuation guides;

Tax Discovery cases may be of interest to news media or public officials which may add to case complexity.

Performs other work as required.

Knowledge and Abilities

Knowledge of: Revenue Act of 1935; Washington Administrative Codes relating to the Revenue Act, department rulings, due process of law, general investigative techniques, business law, the 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 taxpayer's 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 little supervisory direction.

Minimum Qualifications

Two years of experience as a Revenue Agent or two years of experience as a Revenue Officer within the Department of Revenue.

OR

A Bachelor's degree in business or public administration, criminal justice, police science, law or allied field, and two years of professional experience in collection of civil debts, law enforcement, or personal or corporate finance.

Additional qualifying experience will substitute, year for year, for education.

New class: 7-1-96