

Specification for Class of

REVENUE AGENT 4

Abolished Effective July 1, 2007

Definition: In the Department of Revenue, as a Senior Revenue Agent, serves as a lead worker over lower level Revenue Agents in complex compliance and investigation activities, or manages and resolves the most complex, time consuming, and high dollar volume cases. Investigates and documents cases for criminal prosecution.

Distinguishing Characteristics:

Large sized liabilities (into the millions)

Work assignments:

- involve significant or sensitive delinquencies
- usually consists of large businesses or cases involving suspected tax fraud
- are typically very large liabilities
- involve the most complex compliance cases

The most complex compliance cases involve:

- tax fraud
- complex criminal activity
- inter-agency coordination and cooperation
- potentially dangerous taxpayers
- multiple business entities (e.g., limited liability partnerships/corporations, joint ventures, unique contractual relationships, and shell corporations)
- sophisticated tax avoidance schemes

The entire range of administrative remedies are independently employed in the compliance or assessment process.

Assigned cases involve the most sophisticated illegal schemes and devices to conceal assets, income, or tax liability.

The incumbent makes independent decisions on the approach, methodology, and/or interpretation used in assigned cases. These cases are unique, requiring new techniques involving highly unstructured technical and interpersonal matters not found at lower levels.

Typical Work

When assigned to the Claims unit of the Compliance Division, assists other revenue agents as a lead worker in Claims unit activities. These activities include 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 the Tax Discovery unit of the Compliance Division:

Assists other tax discovery revenue agents as a lead worker, technical expert and/or trainer in the most complex tax discovery investigations and advanced enforcement actions. Activities include preparing search warrants, recommending tax evasion cases for criminal prosecution, reviewing evasion assessments prior to their issuance and reviewing appeal write-ups prior to submission to the Interpretations and Appeals Division. Coordinates the training of licensing sub-agents and agents, Washington state Patrol, local law enforcement and other public and private organizations relating to use and business registration requirements and issues.

OR

Independently identifies, investigates, assesses and resolves unreported, evaded, or avoided taxes. Works cases that involve technical expertise beyond the normal areas of taxation or involve criminal activity requiring knowledge of rules and laws of other state, local and federal agencies and jurisdictions. Cases can involve legal research for taxability and may be precedential. Represents the state's interest during tax appeal proceedings;

In the Field Compliance unit:

Assists other Field Compliance revenue agents as a lead worker, technical expert and/or trainer in complex legal enforcement actions to include search warrants, preparation and service of registration revocation documents, documentation and justification in distraint or seizures involving taxpayers' property, preparation and assessment of successorship, beneficial interest, and corporate officer liability.

OR

Independently works and resolves very complex, time consuming, possibly sensitive registered accounts, requiring in-depth investigation. Documents and recommends registered taxpayer accounts for evasion assessments and criminal prosecution.

All Revenue Agent 4 positions:

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

Performs very complex 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. This includes reviewing business records, financial statements of varying complexity and information obtained through field investigations;

Prepares documentation and requests legal authority for search warrants through both the Attorney Generals Office and Superior Court;

Coordinates with legal authorities, executive staff, law enforcement, media, auctioneers, peers and staff when conducting property seizures;

Interprets and explains complex departmental policies, procedures and legal provisions to taxpayers and their representatives and resolves questions, concerns and objections;

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;

Independently 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;

Independently determines third party sources of information and serves summons to provide documents relating to tax liabilities;

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, the policies

and procedures related to revenue agent duties, departmental office procedures and policies, supervisory and management practices, understanding of Revenue computer systems, Merit System rules.

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, independently organize work time and complete work assignments.

Minimum Qualifications

One year experience as a Revenue Agent 3, or one year of experience as a Revenue Officer 3 within the Department of Revenue.

New class: 7-1-96