

**DESCRIPTION:** Under general supervision, works within established procedures and guidelines to ensure compliance with Nebraska tax and charitable gaming laws. Work is performed in one or more of the following categories: taxpayer assistance, collections, record review and analysis, and inspections.

**DISTINGUISHING CHARACTERISTICS:** (A position is assigned to this class based on the scope and level of work performed as outlined below.)

This class is the first level in the Revenue Agent series of two (Revenue Agent and Revenue Agent Senior). This class performs journey level compliance work in the areas noted above and may assist in training new employees engaged in processing work. The work requires a highly developed knowledge of the regulations, applications, returns, and the information systems and processes that support the tax program. The Revenue Agent Specialist class performs similar work but with more difficult/unique tax compliance issues and functions as a lead worker over employees assigned to the journey level compliance work.

**EXAMPLES OF WORK:** (A position may not be assigned all the duties listed, nor do the listed examples include all the duties that may be assigned.)

#### TAXPAYER ASSISTANCE

- Answers simple to complex taxpayer and taxpayer representative questions regarding Nebraska tax program regulations, rulings, statutes, forms, and processing procedures as well as simple or complex questions regarding a taxpayer's specific tax return, account, refund, tax liability, or licensing application. Answers are provided by phone, email, letter, and personal contact. Answers are either given from the agent's extensive knowledge of the tax program or may require extensive research of the Department's records of the taxpayer's accounts/returns or interviews with taxpayers or their representatives.
- Assists and educates taxpayers in the preparation (electronically and by paper) of tax returns and payment of taxes by phone, email, and personal contact.
- Contacts new licensees by phone to assist and educate them in complying with the tax regulations and filings regarding their particular type of businesses.

#### COLLECTIONS

- Manages a caseload of individuals or businesses that are delinquent in the filing of a return or payment of a tax liability.
- Contacts individuals and businesses by phone, email, letter, or personal contact to notify them of the delinquency, explain the action they must take, and explain the consequences if the action is not taken.
- Follows up with individuals and businesses if delinquency is not resolved and initiates additional action such as payment plans; recording tax liens; issuing levies on employers and financial institutions; issuing writs of seizure; permit/license revocations; and subpoenaing records to establish responsible officer and successor liability.
- Prepares supporting materials for license revocation or protested assessment hearings and testifies for the State at the hearing.
- Works within established guidelines and procedures of the Department, the bankruptcy court, and the U.S. Trustee's office to collect non-filed and unpaid tax accounts.
- Works in an advisory capacity to other Department personnel with regard to the bankruptcy code.
- Researches court documents and Department records to complete claims and to review plans.

### RECORD REVIEW AND ANALYSIS

- Reviews, researches, and analyzes complex tax returns, taxpayer accounts, databases, and IRS and tax processing reports to determine compliance with tax and charitable gaming laws.
- Initiates adjustments to tax returns or taxpayer accounts to resolve issues which may result in the issuance of a balance due notice or a refund to the taxpayer.
- Contacts or responds to taxpayers by phone, email, letter, or personal contact to notify them of results of the reviews and explains the Department's actions and the consequences of non-compliance.

### INSPECTIONS

- Conducts on-site inspections of the records, premises, and inventories of various businesses and organizations regulated or taxed by the Department to determine compliance.
- Interviews a variety of individuals involved in the businesses and organizations to determine compliance.
- Educates taxpayers regarding tax and regulation compliance.
- Prepares reports of findings.

**KNOWLEDGE, SKILLS, AND ABILITIES REQUIRED:** (These are needed to perform the work assigned.)

Knowledge of: mathematics and accounting; business operations and practices; resources available for researching laws, rules, and regulations.

Ability to: communicate to express clear and concise ideas; use deductive techniques to determine information sought; organize and verify data/information from computer generated reports; set priorities; relate effectively with people representing a wide variety of backgrounds; interpret difficult tax programs for taxpayers; work independently.

**MINIMUM QUALIFICATIONS:** (Applicants will be screened for possession of these qualifications. Applicants who need accommodation in the selection process should request this in advance.)

Associate's Degree in business.

OR

Two years of experience with tax return preparation, business ownership and operation, account research and analysis, or interpretation and application of policies, laws, rules, or regulations.

### **SPECIAL NOTES:**

State agencies are responsible to evaluate each of their positions to determine their individual overtime eligibility status as required by the Fair Labor Standards Act (FLSA).