



New Mexico State Personnel Office

2600 Cerrillos Road
Santa Fe, New Mexico 87505-0127

Classification Description

TAX EXAMINERS COLLECTORS AND REVENUE AGENTS

<u>Class Title</u>	<u>Class Code</u>	<u>Pay Band</u>	<u>Alt Pay Band*</u>
Tax Examiners, Collectors & Rev Agnt-B	C2081B	50	
Tax Examiners, Collectors & Rev Agnt-O	C2081O	55	
Tax Examiners, Collectors & Rev Agnt-A	C2081A	60	

**In accordance with SPB Rule 1.7.4.10 NMAC, the assignment to alternative pay bands shall be reviewed annually to determine their appropriateness.*

Occupation Description

Determine tax liability or collect taxes from individuals or business firms according to prescribed laws and regulations.

Nature of Work

Tax Examiners do similar work, whether they are employed at the Federal, State, or local government level. They review filed tax returns for accuracy and determine whether tax credits and deductions are allowed by law. Because many States assess individual income taxes based on the taxpayer's reported Federal adjusted gross income, Tax Examiners working for the Federal Government report any adjustments or corrections they make to the States. State tax examiners then determine whether the adjustments affect the taxpayer's State tax liability. At the local level, Tax Examiners often have additional duties, but an integral part of the work still includes the need to determine the factual basis for claims for refunds.

Revenue Agents specialize in tax-related accounting work for the U.S. Internal Revenue Service (IRS) and for equivalent agencies in State and local governments. Like tax examiners, they audit returns for accuracy. However, revenue agents handle complicated income, sales, and excise tax returns of businesses and large corporations. As a result, their work differs in a number of ways from that of Tax Examiners.

Distinguishing Characteristics of Levels

Note: Examples of Work are intended to be cumulative for each progressively higher level of work. The omission of specific statements does not preclude management from assigning other duties which are reasonably within the scope of the duties.

Basic

- Employees in this Role assist in determining tax liability or collecting taxes from individuals or business firms according to prescribed laws and regulations.
- Employees are responsible for the calculation and reconciliation of tax documents and records, which are invariable and do not require deviation from established procedures or guidelines.

Recommended Education and Experience for Full Performance

Associates Degree in Accounting, Mathematics or Business Administration, which must include six (6) semester hours of accounting (three (3) semester hours of finance, auditing, business law, and/or tax related field may substitute for three (3) semester hours of accounting) and two (2) years of experience in bookkeeping, accounting, finance, auditing, collections and/or tax-related field. Two (2) years of experience in bookkeeping, accounting, finance, auditing, collections and/or tax related field may substitute for the associate's degree.

Minimum Qualifications

High School Diploma or Equivalency, plus one (1) year of experience in bookkeeping, accounting, finance, auditing, collections and/or tax-related field.

Operational

- Employees in this role determine tax liability and the best procedures for tax collection.
- Employees assignments are characterized by the complexity of work assigned and must utilize independent judgment as only the most difficult or unusual cases are discussed with the supervisor.

Recommended Education and Experience for Full Performance

Associates Degree in Accounting, Mathematics or Business Administration, which must include nine (9) semester hours of accounting (three (3) semester hours of finance, auditing, business law, and/or tax related field may substitute for three (3) semester hours of accounting) and four (4) years of experience in bookkeeping, accounting, finance, auditing, collections, and/or a tax related field. Two (2) years of experience in bookkeeping, accounting, finance, auditing, collections and/or tax related field may substitute for the associate's degree.

Minimum Qualifications

High school diploma or Equivalency, plus six (6) semester hours of accounting (three (3) semester hours of finance, auditing, business law, and/or tax related field may substitute for three (3) semester hours of accounting) and two (2) years of experience in bookkeeping, accounting, finance, auditing, collections, and/or tax-related field.

Advanced

- Employees in this Role provide complex technical tax accounting, tax processing, and/or enforcement activities.
- Employees determine the scope and procedure for regular and special compliance audits; recommend legal actions such as subpoenas, garnishments, and warrants for collection of delinquent taxes; perform complex and extensive research of tax documents and records to review and verify transactions; compile and prepare highly complex tax accounting reports involving fiscal and statistical data; make decisions and/or recommendations regarding tax problems and discrepancies; review statutes, regulations, and policies to assure compliance and enforcement activities are legally and effectively carried out.

Recommended Education and Experience for Full Performance

Bachelor's Degree in Accounting, Mathematics or Business Administration, which must include twelve (12) semester hours of accounting (three (3) semester hours of finance, auditing, business law, and/or tax related field may substitute for three (3) semester hours of accounting) and four (4) years of experience in bookkeeping, accounting, finance, auditing, collections

and/or tax-related field. Four (4) years of experience in bookkeeping, accounting, finance, auditing, collections and/or tax related field may substitute for the bachelor's degree.

Minimum Qualifications

High school diploma or Equivalency plus nine (9) semester hours of accounting (three (3) semester hours of finance, auditing, business law, and/or tax related field may substitute for three (3) semester hours of accounting) and three (3) years of experience in bookkeeping, accounting, finance, auditing, collections and/or tax-related field.

Knowledge and Skills

*Note: This information has been produced by compiling information and documentation provided by O*NET. O*NET™ is a trademark of the U.S. Department of Labor, Employment and Training Administration.*

Knowledge

Law and Government— Knowledge of laws, legal codes, court procedures, precedents, government regulations, executive orders, agency rules, general accounting laws and procedures and the democratic political process.

Customer and Personal Service— Knowledge of principles and processes for providing customer and personal services. This includes customer needs assessment, meeting quality standards for services, and evaluation of customer satisfaction.

English Language— Knowledge of the structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.

Computers and Electronics—, including applications and programming.

Mathematics— Knowledge of arithmetic, algebra, geometry, calculus, statistics, and their applications as well as financial and general accounting practices.

Clerical— Knowledge of administrative and clerical procedures and systems such as word processing, managing files and records, , , and other office procedures and terminology.

Skills

Active Listening— Giving full attention to what other people are saying, taking time to understand the points being made, asking questions as appropriate, and not interrupting at inappropriate times.

Critical Thinking— Using logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions or approaches to problems.

Reading Comprehension— Understanding written sentences and paragraphs in work related documents.

Speaking— Talking to others to convey information effectively.

Active Learning— Understanding the implications of new information for both current and future problem-solving and decision-making.

Writing— Communicating effectively in writing as appropriate for the needs of the audience.

Complex Problem Solving— Identifying complex problems and reviewing related information to develop and evaluate options and implement solutions.

Judgment and Decision Making— Considering the relative costs and benefits of potential

actions to choose the most appropriate one.

Social Perceptiveness— Being aware of others' reactions and understanding why they react as they do.

Time Management— Managing one's own time and the time of others.

Statutory Requirements: N/A

Conditions of Employment: Working Conditions for individual positions in this classification will vary based on each *agency's utilization, essential functions, and the recruitment needs* at the time a vacancy is posted. All requirements are subject to possible modification to reasonably accommodate individuals with disabilities.

Default FLSA Status: Non-Exempt. FLSA status may be determined to be different at the agency level based on the agency's utilization of the position.

Bargaining Unit: This position may be covered by a collective bargaining agreement and all terms/conditions of that agreement apply and must be adhered to.

Established: 07/07/2001 **Revised:** 04/29/2013, 10/22/2015 (Min Quals)

Note: Classification description subject to change. Please refer to the SPO website www.spo.state.nm.us to ensure this represents the most current copy of the description.