



New Mexico State Personnel Office

2600 Cerrillos Road
Santa Fe, New Mexico 87505-0127

Classification Description

TAX EXAMINER COLLECTOR AND REVENUE AGENT SUPERVISOR

<u>Class Title</u>	<u>Class Code</u>	<u>Pay Band</u>	<u>Alt Pay Band*</u>
Tax Examiner, Collector & Rev Agnt Supv.	C2081S	65	

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

Purpose

Devotes a substantial portion of time assigning and directly supervising work of at least two (2) full time equivalent employees**, acting upon leave requests, conducting annual performance evaluations and recommending disciplinary actions. Interviewing and recommending selection of applicants and conducting training of personnel. Determines tax liability or collects taxes from individuals or business firms according to prescribed laws and regulations.

Nature of Work

The Tax Examiner Collector and Revenue Agent Supervisor devotes a substantial portion of time assigning and directly supervising work of at least two (2) full time equivalent employees and does 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

The omission of specific statements does not preclude management from assigning other duties which are reasonably within the scope of the duties.

- Devotes a substantial portion of time assigning and directly supervising work of at least two (2) permanent/full time employees. Acts upon leave requests, conducts annual performance evaluations and recommends disciplinary actions.
- Conducts training of personnel; may interview and recommend selection of applicants.
- Provides career coaching through mentoring and arranges for outside training opportunities when possible.

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- Makes well-informed, effective, and timely decisions and perceives the impact and implications of those decisions.
- Makes point of view in a clear and convincing manner.
- Listens effectively and clarifies information as needed.
- Identifies and analyzes problems; weighs relevance and accuracy of information; generates and evaluates alternative solutions; makes recommendations.
- Writes in a clear and concise manner.
- Develops networks and builds alliance; collaborates across boundaries to build strategic relationships and achieve common goals.
- Builds and manages workforce based on organizational goals, budget considerations, and staffing needs
- Ensures that employees are appropriately recruited, selected, and appraised; addresses performance issues.
- Keeps up to date on occupationally specific technological developments; makes effective use of technology to achieve results.
- 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 Business Administration, Accounting, or Finance, which must include eighteen (18) semester hours of accounting (three (3) semester hours of finance, auditing, business law, and/or a 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, two (2) years of which must be supervisory. 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 GED plus twelve (12) semester hours of Accounting (three (3) semester hours of Finance, Auditing, Business Law, and/or a 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 a 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

Leadership - Knowledge of leading through influence and persuasion by establishing mutual trust, respect, and loyalty, through shared beliefs, values, and goals; Being cognizant of

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subordinates' needs, goals, and aspirations, and to carefully consider these personal variables when making decisions.

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.

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

Leadership - Displaying attributes that makes employees willing to follow; applying effort to increase productiveness in areas needing the most improvement; establishing a spirit of cooperation and cohesion for achieving goals; making the right things happen on time; providing performance feedback, coaching, and career development to individuals to maximize their probability of success; giving subordinates the authority to get things accomplished in the most efficient and timely manner.

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.

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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: Exempt.

Bargaining Unit: Not covered

Established: 04/27/2012

Revised: 04/29/2013

***Means two (2) or any combination of full-time equivalent (FTE) status that equals at least two (2) regular or term status employees in non-temporary positions.*

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.