

REVENUE OFFICER II**NATURE OF WORK IN THIS CLASS:**

This is technical work involving extensive field work in the collection of delinquent taxes and enforcing tax return compliance requirements for income employment, Business Privilege and Excise taxes under the Internal Revenue Code and the Government Code of Guam.

Employees in this class have independent and responsible functions in field collection work and in the securing of delinquent returns from taxpayers who have not been responsive to the efforts of the Office Collection Force. Work is performed with considerable latitude in the exercise of independent judgment and actions. Employees receive technical guidance from higher level officer or superior when difficult and unprecedented problems arise.

ILLUSTRATIVE EXAMPLES OF WORK: (These examples do not list all the duties that may be performed; any one position may not include all the duties listed.)

Receives taxpayer delinquent returns for collection and/or assessment requiring field work.

Performs research on available records to determine whereabouts of subject taxpayer; contacts the taxpayer personally and provides advice of filing requirements or demands full payment.

Conducts interviews with taxpayers and/or their representatives for the purpose of determining ways and means to liquidate previously determined tax liability or for the purpose of determining or redetermining tax liabilities.

Secures financial data and makes analysis of the taxpayer's financial condition; determine ability to pay and the fair market value of taxpayers' assets, liabilities and equity.

Executes delegated authority to determine ownership of property and to take administrative foreclosure action by executing Notices of Levy and Warrants of Attachment which takes possession of property and rights to property be they real or personal, tangible or intangible. Enters into part-payment agreements and determines defaults; files and records tax liens subject to limitations prescribed by law and regulations; prepares Commission's returns where taxpayers refuse to voluntarily file, and computes the tax, penalty and interest due; prepares, executes and serves summonses and takes testimony under oath from taxpayers or third parties related to factual development and essential to the enforcement of collection and assessment

laws.

Acts as cooperating Revenue Officer with Attorney General in assigned cases; acts as cooperating Revenue Officer with Criminal Investigation Division in cases under investigation.

Conducts investigations and performs various duties related to accounts where collateral or escrow agreements have been made.

Performs a variety of investigations involving decedent's estates and various insolvency proceedings.

Conducts seizure actions, property sales, canvassing operations, stakeouts, and other related activities.

May be designated Lead Officer responsible for providing on-the-job training to a subordinate officer.

Participates as instructor in work seminars and technical training.

May testify in court as a Government witness.

Maintains records and prepares collection and investigation reports.

Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES, AND SKILLS:

Knowledge of the Guam Territorial Income Tax Law, Government Code of Guam and the regulations applicable to collection of delinquent taxes.

Knowledge of enforcement and collection regulations, procedures and techniques.

Knowledge of general business practices.

Knowledge of investigative methods, procedures and techniques pertinent to tax collection work.

Ability to identify, extract and evaluate pertinent information from a variety of documents.

Ability to review and analyze financial records to identify assets which may be used to liquidate delinquent tax liabilities.

Ability to compute tax liabilities, interests and penalties.

Ability to make decisions in accordance with program guidelines.

Ability to work effectively with employees and the public.

Ability to communicate effectively, orally and in writing.

Ability to operate adding and calculating machines.

Ability to maintain records and prepare reports.

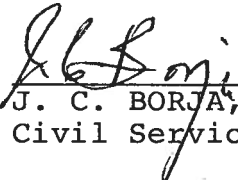
Skill in the safe operation of a motor vehicle.

MINIMUM EXPERIENCE AND TRAINING:

- a) Three years of experience in tax collection work and graduation from high school; or
- b) Any equivalent combination of experience and training which provides the minimum knowledge, abilities and skills.

AMENDED: October, 1984

PAY RANGE: 29



J. C. BORJA, Executive Director,
Civil Service Commission