

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

This is technical tax enforcement work involving the collection of delinquent Guam Territorial Income Taxes and Guam Business Privilege and Excise Taxes assessed and determined due and collectible under the Internal Revenue Code and the Government Code of Guam.

Employees in this class are delegated the responsibility to oversee the work of either the office or field collection force and provide technical guidance and assistance to subordinate officers, in addition to performing tax collection and enforcement work involving complex and highly sensitive issues. Work is performed with considerable latitude in the exercise of independent judgment and actions. Employees seek technical guidance from superior when difficult and unprecedented problems arise.

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

As office or field manager, makes work assignments and leads and guides the work of either the field or collection; explains work procedures, pertinent provisions of tax laws and other program requirements and guidelines; gives advice on the collection action or other administrative procedures to take when problems are encountered by subordinate officers; approves short periods of leave.

Develops training modules, plans and materials; coordinates and conducts training.

Conducts informal conferences to hear taxpayers' protests against assessments; researches issues raised and determines validity of complaint; obtains and evaluates financial statements; recommends offer in compromise or closing agreement as the case may be where necessary; advises taxpayer of alternative courses of action and recommends the most feasible to liquidate delinquent account at shortest possible time; seeks taxpayer's agreement to decision made in conference.

Acts as cooperating Revenue Officer with Attorney General in cases under litigation, in matters of reorganization, liquidation, bankruptcy and probate; testifies in court as an expert government witness; acts as cooperating Revenue Officer with Criminal Investigation Division in cases under investigation.

Reviews and conducts seizure actions; conducts public auctions to convert seized property into cash; attends court proceedings and hearings in matters of bankruptcy, probate and civil suits where the government is party in interest; attends marshall's sales, private, public auctions and bulk sales where the government's interest may be in jeopardy.

Prepares periodic activity reports.

Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES, AND SKILLS:

Knowledge of tax collection and assessment processes, laws of evidence and judicial processes.

Knowledge of general business practices.

Knowledge of pertinent internal revenue laws and local laws, regulations, and precedents.

Knowledge of collection and investigative techniques and methods.

Ability to analyze balance sheets, profit and loss statements and other financial documents to ascertain the taxpayer's financial condition.

Ability to lead the work of others.

Ability to analyze or re-examine financial documents and case facts to ascertain the taxpayer's financial condition and determine the most productive collection procedure to follow.

Ability to make decisions in accordance with program guidelines.

Ability to explain pertinent provision of laws, regulations, procedures and other program guidelines to employees and the public.

Ability to work effectively with employees and the public.

Ability to communicate effectively, orally and in writing.

Ability to maintain records and prepare reports.

Skill in the safe operation of a motor vehicle.

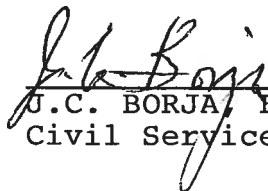
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MINIMUM EXPERIENCE AND TRAINING:

- a) Five years of experience in tax collection and assessment 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: 32



J.C. BORJA, Executive Director
Civil Service Commission