

STATE OF SOUTH DAKOTA CLASS SPECIFICATION

Class Title: Revenue Accounts Receivable Manager

Class Code: 10149

A. Purpose:

Coordinates delinquent tax enforcement activities for the business tax division to ensure the effective collection of delinquent taxes.

B. Distinguishing Feature:

The Revenue Accounts Receivable Manager monitors statewide and national delinquent sales, use, and contractors excise tax collection activities and ensures collection activities are consistent with policies and procedures.

Revenue Agents are responsible for in-state tax compliance reviews and may assist Senior Revenue Agents on out-of-state compliance reviews.

Revenue Supervisors supervise revenue agents, auditors, or dealer inspectors in the Department of Revenue.

C. Functions:

(These are examples only; any one position may not include all of the listed examples nor do the listed examples include all functions which may be found in positions of this class.)

1. Reviews delinquent sales, use, and contractor's excise tax accounts to decide if Revenue Agents requested enforcement action is appropriate and consistent.
 - a. Reviews reports submitted by field agents describing collection activities and recommended enforcement actions.
 - b. Returns reports to revenue personnel if recommended enforcement action is not acceptable.
 - c. Ensures collection activities are consistent with policies and procedures and are consistent among regions.
 - d. Monitors delinquent tax collections for trends.
 - e. Supervises staff involved in phone collections of past due sales, use, and contractors excise tax.
 - f. Explains penalties to non-compliant taxpayers and suggests on how they can meet their obligations.
2. Supervises the compilation, preparation, and updating of files and legal papers on non-compliant taxpayers.
 - a. Approves requests for the drafting of legal action papers.
 - b. Supervises the filing of criminal complaints, distress warrants, jeopardy assessments, and Attorney General summaries.
 - c. Ensures legal papers are mailed and actions are carried out.
3. Supervises subordinate staff to ensure the goals and objectives of the work unit are met.
 - a. Interviews and selects staff.
 - b. Provides training and work direction.
 - c. Approves leave requests.
 - d. Addresses staff problems and recommends disciplinary actions.
 - e. Conducts performance appraisals and completes performance documents.

4. Maintains contact with revenue personnel, Sheriff's departments, licensees, attorneys, states attorneys, and the Attorney General's office to give and receive information concerning the collection of delinquent taxes.
5. Represents the department in administrative hearings to speak on behalf of the division.
 - a. Provides testimony at hearings.
 - b. Recommends the best action for the department to take or accept with licensees.
6. Signs liens and lien releases after reviewing the requests to ensure proper action is taken.
 - a. Requests liens be prepared and mailed out.
 - b. Releases liens after tax obligations are met.
7. Performs other work as assigned.

D. Reporting Relationships:

Reports to a division director. Supervises revenue agents and clerical staff.

E. Challenges and Problems:

Creating and maintaining a consistent statewide program where non-compliant taxpayers are treated uniformly within the state. This is difficult because not all employees who directly impact this program report to this position.

Typical problems include determining the proper course of action when dealing with businesses and individuals that do not comply with filing and paying requirements; interpreting sales, use, and contractor's excise tax laws to the public; personnel who do not understand or follow procedures or policies; and counseling individuals who are not in compliance with tax laws.

F. Decision-making Authority:

Determining whether to file or release liens, what civil or criminal action to initiate against a non-compliant taxpayer, which procedures to use in presenting the department's evidence at an administrative hearing, what to do with requests for penalty or interest abatements, and whether field agents are complying with policies and procedures.

Decisions referred to a superior include unresolved legal questions, requests for penalty or interest abatements beyond general guidelines, ensuring field agents comply with policies and procedures, problems with field staff, and unusual tax delinquency cases.

G. Contact with Others:

Daily contact with department attorneys to give and receive information and the public to provide information on tax accounts or to explain tax laws.

H. Working Conditions:

Typical office environment.

I. Knowledge, Skills and Abilities:

Knowledge of:

- delinquency assessments and collections;
- generally accepted accounting principles (GAAP), standards, and practices;
- provisions and application of sales, use, and contractors excise tax laws;
- business administration principles and practices;
- audit and investigating procedures;
- legal collections documents and procedures;
- effective methods of supervision.

Ability to:

- understand and interpret tax laws, rules, and regulations;
- analyze information and make complex determinations regarding tax issues;
- establish and maintain effective working relationships with others;
- use a computer;
- compare figures accurately;
- communicate information on state laws, policies, and procedures in person or on the telephone.