

STATE OF SOUTH DAKOTA CLASS SPECIFICATION

Class Title: Revenue Agent

Class Code: 10142
Pay Grade: GH

A. Purpose:

Conducts inspections of sales, use, excise, and fuel tax license reviews of businesses to determine compliance with the state's tax codes, if the required tax documents are being completed correctly and filed timely, if businesses operating in the state are and/or need to be licensed, investigates complaints and ensures businesses understand what is required to comply with state tax laws and procedures.

B. Distinguishing Feature:

Revenue Agents conduct inspections of applications and in-state tax licenses, investigate complaints and may assist Senior Revenue Agents on out-of-state compliance reviews. Senior Revenue Agents are responsible for out-of-state compliance reviews of businesses licensed in the state and serve as a lead worker over other agents assigned to assist. These positions conduct license and compliance reviews of businesses that have numerous unique and technical transactions governed by a large number of tax laws, have multiple tax licenses, have a history of inadequate accounting/tax records or lack of internal controls, or involve corporations comprised of multiple businesses.

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. Conducts inspections of in-state business licenses to determine if they are complying with tax responsibilities.
 - a. Conducts preliminary research on businesses.
 - b. Analyzes business activities, transactions, accounting, and purchase, sales, and tax records.
 - c. Ensures businesses maintain an approved place of business.
 - d. Determines whether a business is complying with state tax laws.
 - e. Recommends businesses complete self-audits and meet tax law requirements.
 - f. Explains the penalties for non-compliance and answers questions on applicable laws and rules.
 - g. Monitors the business to ensure they comply and if not recommends that business for an audit.
 - h. Completes inspection forms as needed.
2. Monitors businesses/construction in an assigned territory to ensure compliance with the state's tax codes.
 - a. Locates unlicensed or improperly licensed businesses/contractors.
 - b. Works with these businesses to get them licensed, collect back taxes if necessary, and to ensure they understand the requirement of the states' tax codes.
 - c. Licenses and collects taxes from unlicensed vendors at special events.
 - d. Reviews building permits and newspapers for construction activity and visits work-sites.

- e. Searches for businesses that have sufficient nexus to be liable for taxes in the state.
3. Instructs businesses/individuals on tax obligations and appropriate reporting procedures, and provides information on other tax related questions to ensure the state's tax laws are understood and complied with.
 - a. Participates in and makes presentations at tax seminars and informational meetings.
 - b. Discusses tax laws and filing procedures with businesses and individuals that call or come into the office.
 - c. Provides information to the public; law enforcement agencies, and businesses.
 4. Issues tax licenses to new businesses ensuring the business is eligible for a tax license and explains reporting requirements.
 - a. Reviews applications and interviews licensee to gather pertinent information.
 - b. Explains tax liabilities, reporting, and record-keeping.
 - c. Researches department databases to determine if the business will have to post a bond.
 5. Locates and contacts businesses or individuals that are delinquent in paying taxes to ensure the state receives the appropriate taxes due.
 - a. Makes telephone or personal contacts with non-filing or non-paying licensees.
 - i. Explains problem to taxpayers and gathers information.
 - ii. Explains penalties and issues a deadline for payment of taxes.
 - b. Writes reports requesting legal action.
 - c. Delivers legal documents to the proper authorities to begin legal actions.
 - d. Testifies at administrative hearings.
 - e. Works with law enforcement agencies in locating delinquent taxpayers or serving orders to revoke tax licenses.
 6. Investigates complaints filed against licensed vehicle dealers and non-licensed vehicle dealers to attempt to resolve consumer complaints and/or recommends appropriate enforcement action.
 - a. Contacts dealers in person or by telephone.
 - i. Discusses complaints.
 - ii. Reviews appropriate dealer records to gather and verify information.
 - b. Conducts investigations on unlicensed dealers.
 - c. Completes case reports.
 - d. Testifies at court hearings for the suspension or revocation of dealer licenses.
 7. Assists Senior Revenue Agents in completing out-of-state tax compliance reviews to learn the proper procedures and assist with the reviews.
 - a. Reviews business records.
 - b. Takes notes and participates in interviewing businesses.
 - c. Gathers information and prepares written reports of findings.
 9. Performs other work as assigned.

D. Reporting Relationships:

Reports to a Revenue Supervisor and may receive work direction from a Senior Revenue Agent when assigned to assist on out-of-state compliance reviews or large in-state license reviews. Typically does not supervise, but may eventually assist in training new agents.

E. Challenges and Problems:

Challenged to develop and maintain a good working knowledge of all the state's tax laws both current and past. This is difficult because of the need to work with businesses and individuals in determining and explaining tax liability and to explain the reasoning for different actions and requirements. Frequent changes in state tax laws and policies and court decisions make it difficult to be consistent in applying and explaining tax laws to businesses and the public.

Typical problems include the increasing number of small businesses in the state, explaining tax laws and that they must be licensed to businesses in an understandable manner, determining a businesses' compliance with tax laws and policies, working with delinquent businesses to ensure they do not become delinquent again, dealing with hostile or deceptive people in reference to law violations, applying complex tax laws to unique situations and based on the diversity of businesses and their accounting systems and internal controls, keeping up with changes in technology, finding and approaching delinquent businesses in a manner that will produce positive results, mediating disputes between consumers and dealers, and answering complex tax questions.

F. Decision-making Authority:

Decisions include the order in which to inspect businesses, whether a business is maintaining proper business records, whether a bond will be required from a business prior to issuing a license, whether to recommend legal action against a business that is non-compliant or attempt to resolve conflicts, content of case reports, and what issues to refer to a supervisor.

Decisions referred to a superior include the difficult interpretation of state statutes, final approval of businesses to be reviewed, license review techniques and procedures, prioritization and scope of license reviews, major policy decisions, approval of case reports, serious noncompliance issues, and approval of the issuance of distress warrants, filing of tax liens, or criminal complaints.

G. Contact with Others:

Daily contact with business owners and vehicle dealerships or their representatives to gather information, license new accounts, explain tax laws, and collect past due accounts; daily contact with accountants and lawyers for follow-up information from licensees concerning tax records; and weekly contact with state's attorneys and ~~sheriffs~~ law enforcement agencies to give and receive information regarding criminal complaints and distress warrants.

H. Working Conditions:

Typical office environment. Travel is required.

I. Knowledge, Skills and Abilities:

Knowledge of:

- business administration;
- generally accepted accounting principles (GAAP), standards, and practices;
- collection techniques;

- interviewing and investigation techniques;
- motor vehicle titling, registration, and licensing laws and procedures;
- computers.

Ability to:

- deal tactfully with others;
- conduct inspections and investigations;
- complete required inspection forms and case reports;
- analyze and interpret financial records and explain errors to taxpayers;
- use a computer;
- compare figures accurately;
- work independently;
- read and interpret information, laws, and rules;
- communicate information on state laws, regulations, policies, and procedures in person or on the telephone.