

## STATE OF SOUTH DAKOTA CLASS SPECIFICATION

**Class Title: Senior Revenue Agent**

**Class Code: 10143**

**Pay Grade: GJ**

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### **A. Purpose:**

Conducts sales, use, excise, and fuel tax license reviews and out-of-state tax compliance reviews of businesses to determine compliance with the state's tax codes, if required tax documents are being completed correctly and filed timely, if businesses operating in the state are and/or need to be licensed, educates taxpayers, and licenses businesses to ensure compliance with the state's tax laws and procedures.

### **B. Distinguishing Feature:**

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 Agents conduct in-state tax license 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. Performs out-of-state tax compliance reviews and in-state licensee reviews as a lead worker to ensure businesses understand and comply with the state's tax laws.
  - a. Researches and compiles lists of potential reviews.
    - i. Reviews tax reporting history.
    - ii. Reviews deductions on past returns.
  - b. Schedules reviews and requests preliminary records.
  - c. Serves as a lead worker over other agents to direct review procedures.
    - i. Delegates tasks and instructs other agents in how to prepare for and conduct compliance reviews.
    - ii. Reviews completed tasks and provides technical assistance to other agents involved in the review.
  - d. Travels to review sites and conducts reviews.
    - i. Meets with business comptroller, accounting managers, or other officials.
    - ii. Asks questions and reviews records.
  - e. Conducts exit interviews and writes a report explaining findings of the review.
  - f. Monitors businesses for tax payments and future reporting.
2. Issues tax licenses to new businesses ensuring the business is eligible for a tax license and reporting requirements are understood and followed.
  - a. Reviews applications and interviews licensee to gather pertinent information.
    - i. Determines if the business has nexus and requires a tax license.

- ii. Determines the type of business and what tax laws apply.
  - b. Explains tax liabilities, reporting, and record-keeping requirements to licensees.
  - c. Deals with large out-of-state businesses with multi-layered companies, more than one line of business activity requiring multiple types of licenses, and who have no knowledge of the state's tax laws.
  - d. Edits and cancels tax licenses.
3. Collects or attempts to collect delinquent taxes from businesses or individuals to ensure the state receives the appropriate taxes due.
    - a. Makes telephone or personal contacts with non-filing or non-paying licensees.
      - i. Explains problems to taxpayers and gathers information.
      - ii. Explains penalties and issues a deadline for payment of taxes.
    - b. Writes field investigation reports requesting legal action.
    - c. Delivers legal documents to the proper authorities to begin legal actions.
    - d. Testifies before grand juries, in court, and at administrative hearings.
    - e. Works with law enforcement agencies in locating delinquent taxpayers.
  4. Provides taxpayer assistance and education to ensure businesses and individuals are provided with specific information on their responsibilities under the state tax laws.
    - a. Answers questions on the telephone, in person, or by email from individuals and/or assists in regard to licensing procedures and requirements.
    - b. Researches and provides written responses to taxpayer questions ensuring the state's tax laws are properly explained.
    - c. Assists taxpayers in completing license applications and tax returns.
    - d. Prepares and presents tax seminars to a variety of groups to help them understand and comply with new, revised, or current tax laws and reporting procedures.
  5. Monitors an assigned territory for new and unlicensed businesses to ensure the requirements of state tax laws are enforced.
    - a. Responds to information provided by other businesses, the media, and local law enforcement.
    - b. Contacts businesses to explain the state's tax laws and how they apply to that business.
    - c. Provides license applications and works with the business in completing the application and filing returns and/or back returns and determines bond requirements.
    - d. Receives list of building permits issued from city and county offices and contacts home owners and contractors to ensure license and tax requirements are being met.
    - e. Monitors special events and works with businesses and vendors on permanent or temporary licenses and tax reporting requirements.
    - f. Monitors building to locate businesses that are under reporting gross receipts or owner-furnished materials or are unlicensed.
    - g. Licensing transient businesses that intentionally avoid being licensed.
  6. Provides training to junior agents to assist them in learning state tax laws and department policies and procedures.
    - a. Provides training, work direction, and answers questions for new agents and other staff.
    - b. Oversees the work of new agents on license and compliance reviews.
  7. Prepares legal documents to initiate actions against taxpayers who owe taxes to the state.
    - a. Communicates with law enforcement agencies, states attorneys, Attorney General's

- office, and city and county officials regarding enforcement of the state's tax laws.
- b. Testifies in court hearings.
  - c. Works with other state agencies to give and receive information regarding tax violators.
  - d. Assists Sheriffs' departments in locating individuals with arrest warrants by locating the individual's residence, work, and business sites.
    - i. Locates individuals and calls the Sheriff to make the arrest.
    - ii. Provides the Sheriff's department with information on the individual's assets, bank accounts, and other property so the Sheriff can impose levies to collect taxes.
8. Performs other work as assigned.

#### **D. Reporting Relationships:**

Reports to a Revenue Supervisor. Typically does not supervise, however the Senior Revenue Agent trains and assigns, directs, and reviews the work of Revenue Agents on licensee and out-of-state compliance reviews.

#### **E. Challenges and Problems:**

Challenged to determine tax liability. This is difficult due to changes in tax laws and policies, encountering new situations that are not clearly defined in tax laws, determining nexus, and working with businesses and/or individuals who are attempting to avoid or underpay taxes due to the state.

Typical problems include working with many types of businesses that have different methods of record-keeping, inadequate record systems, or a lack of internal controls; finding the appropriate person(s) to contact to set up or arrange for an out-of-state compliance review; dealing with confused, upset, or hostile taxpayers or tax protesters; explaining review findings; having to apply tax laws to different types of businesses with different issues; locating and researching laws and policies that apply to a business; getting a licensee to voluntarily comply with the state's tax laws; determining and initiating appropriate legal actions with delinquent taxpayers; attempting to convince chronic delinquent businesses of the importance to file tax returns timely; locating individuals whose business has closed and the individual has moved; monitoring for out-of-state businesses working in the state that are unlicensed; and keeping knowledgeable of current as well as past tax laws because businesses are frequently reviewed after the fact.

#### **F. Decision-making Authority:**

Decisions made by the incumbent include determining what type of license a business needs, how often they should file tax returns, and if back returns are needed; if a business will have to post a bond in order to be licensed; if a business should not be licensed; the tax obligations of a business and how to apply tax laws to that business; when an amended return will be required; what type of contact is necessary to bring a delinquent account into compliance and the course of action to take with a delinquent account; recommending whether a tax lien, distress warrant, or criminal complaint should be filed; which businesses will receive a licensee or compliance review; the tasks of agents assigned to help on licensee and compliance reviews; which review techniques and procedures are applicable to a specific business review; and the application of tax law to a specific business transaction.

Decisions referred to a superior include final approval of the selection compliance reviews, how

to deal with controversial tax issues with multiple ways of taxation, if a recommendation should be made for the business to be audited, final approval of license revocations and criminal complaints, final approval if delinquent taxpayers can make payments, when and where tax seminars will be held, final decision on the waiver of penalties and interest, interpretation of complex tax issues, approval of letters with tax law information in them, and how to handle uncooperative or protesting taxpayers.

#### **G. Contact with Others:**

Daily contact with comptrollers, business owners, and/or representatives to gather information, license new accounts, explain tax laws, and collect past due accounts; daily contact with a business or corporate accountants and lawyers for follow-up information from licensees concerning tax records; weekly contact with city officials, law enforcement agencies, and other government and visitor promotion officials in order to identify and contact transient businesses; and weekly contact with state's attorneys and sheriffs to give and receive information regarding criminal complaints and distress warrants.

#### **H. Working Conditions:**

Typical office environment. Travel in and out-of-state is required.

#### **I. Knowledge, Skills and Abilities:**

Knowledge of:

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

Ability to:

- deal tactfully with others;
- flexible and adapt to different situations;
- organize time and vary work activities and travel schedules to accomplish multiple assignments;
- analyze and interpret financial records and explain errors to taxpayers;
- interpret and explain tax laws for various businesses located in or doing business in the state;
- interview and question licensees to gather information;
- use a computer;
- compare figures accurately;
- plan and conduct reviews;
- work independently;
- provide work direction to others;
- read and interpret information, laws, and rules;
- make public presentations;
- communicate information on state laws, policies, and procedures in person or on the telephone.