

ILLINOIS DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
CLASS SPECIFICATION

REVENUE COLLECTION OFFICER II

POSITION CODE: 38402  
Effective: 9-16-99

DISTINGUISHING FEATURES OF WORK:

Under general supervision, with two years of satisfactory experience as a Revenue Collection Officer I, performs experienced tax collection and field compliance work at the full journeyman level in an assigned geographic area involving the on-site collection of delinquent taxes in cases where accounts do not qualify for normal in-house collection criteria; travels to taxpayer's place of business or meets taxpayers and/or their representatives in the District Office, and other off-site locations for the purpose of resolving tax delinquencies or for providing assistance and advice to taxpayers in completing the necessary forms and in working out a payment agreement; responsible for security of and deposit of all monies received, including sometimes large amounts of cash; physically locates evasive taxpayer through third party contacts; canvasses for new businesses or unregistered taxpayers; serves as a team member in conducting on-site seizures due to nonpayment of taxes, and in the on-site collection of taxes during special events; accompanies lower level collectors on the more difficult field collection assignments; prepares daily field reports.

This work differs from other classifications engaged in collecting tax revenues by the regular, ongoing field work required of all positions allocated to this series. Field collection work involves considerable travel within an assigned geographic area; a collector must have access to an automobile, possess a valid driver's license, and be prepared to tolerate and deal effectively and tactfully with evasive and uncooperative taxpayers often under hostile conditions.

ILLUSTRATIVE EXAMPLES OF WORK:

1. In cases where accounts do not qualify for normal in-house collection criteria, independently performs field tax collection and compliance duties in an assigned geographical area; conducts field assignments at all levels including those of a diverse or sensitive nature, e.g., governmental official believed to be delinquent in tax monies owed the State; special requests from higher level management, necessitating detailed reports of procedures followed (returns reviewed, contacts made, etc.) and conclusions so the department's findings will not be repudiated; accepts and is responsible for the security of all monies collected, including cash payments; determines priority of work assignments and sets up plans of action for each assignment.
2. Makes personal contacts in high risk areas on taxpayers who are often antagonistic, potentially dangerous, under extreme emotional distress, and recalcitrant tax evaders; assists lower level collectors in on-site collections of delinquent taxes when the lower level field collector is unable to collect, e.g., fearful of the taxpayer, believes the taxpayer to be lying, suspects the taxpayer of fraudulent practices.
3. Locates evasive taxpayers by traveling to specific areas to make personal contact with neighbors, employers, building agents federal, state and municipal agencies; searches public records to locate individuals and business entities; canvasses continuously for new businesses in the district.

## REVENUE COLLECTION OFFICER II (Continued)

4. Recommends jeopardy and penalty assessments, revocation of licenses, extension of time for tax payments, and closing of cases determined to be uncollectable.
5. Travels to taxpayer's place of business or meets with taxpayers and/or representatives in the District Office, and other off-site locations to determine methods of liquidating previously determined tax liabilities or for the purpose of determining tax liabilities; calculates penalty and interest; verifies and analyzes taxpayer's financial statement; determines their ability to pay and sets up a pay plan (schedule).
6. Assists Revenue Collection Officer III with the coordination of large special events, e.g., State Fair, art fairs, car shows; determines what areas the lower level field collectors are to oversee; reviews work; assumes responsibility for monies collected when serving as officer-in-charge at smaller events.
7. Prepares detailed daily and progress field reports on assigned cases, citing such information as the taxpayers contacted, the amount of money collected, future meetings scheduled with the taxpayer, mileage, meals, lodging, parking fees, etc., and field contacts; prepares final reports on completed cases, incorporating supporting documents and evidence.
8. Testifies as state witness at formal hearings in civil or criminal cases relative to field collection cases.
9. Performs other duties as required or assigned which are reasonably within the scope of the duties enumerated above.

## DESIRABLE REQUIREMENTS:

### Education and Experience

Requires knowledge, skill and mental development equivalent to the completion of four years of college.

Requires two years professional experience in the delinquent tax collection field including one year as a Revenue Collection Officer I.

### Knowledges, Skills and Abilities

Requires knowledge of various tax laws, rules, and regulations, court decisions and other legal opinions as applicable to the collection and compliance program.

Requires knowledge of tax collection methods and techniques.

Requires knowledge of accounting practices, methods and techniques.

Requires knowledge of computer systems as related to the processing of various tax information

Requires knowledge of manual and automated office equipment.

Requires ability to independently conduct collection and compliance assignments, exercising sound judgment and discretion in analyzing and evaluating facts and evidence.

Requires ability to establish and maintain effective and cooperative working relationships with taxpayers, the public, other agency staff, and employees.

Requires ability to apply tax laws, rules and regulations appropriate to collection or compliance situations.

Requires ability to travel, often keeping irregular hours in the conduct of collection activities.

Requires access to an automobile, and possession of an appropriate valid driver's license for the operation of a motor vehicle.