

# **CAREER GUIDE FOR TAX EXAMINERS, COLLECTORS, AND REVENUE AGENTS**

SOC Code: 13-2081

Pay Band(s): 4 and 5 ([Salary Structure](#))

**Standard Occupational Description:** Determine tax liability or collect taxes from individuals or business firms according to prescribed laws and regulations.

Tax Examiners, Collectors, and Revenue Agent positions in the Commonwealth are assigned to the following Roles in the [Financial Services](#) Career Group:

[Financial Services Specialist I](#)

[Financial Services Specialist II](#)

[Financial Services Manager I](#)

While Tax Examiners, Collectors, and Revenue Agents within the Commonwealth are all located within the Financial Services Career Group, individuals may want to pursue other opportunities within the Commonwealth depending upon individual training, education, knowledge, skills, abilities, and interests.

Other Career Group(s) that may be of interest are:

[Program Administration](#)

[General Administration](#)

[Audit and Management Services](#)

[Policy Analysis and Planning](#)

## **SKILLS, KNOWLEDGE, ABILITIES AND TASKS**

(Technical and Functional Expertise)

### **Skills**

**Note:** *The technical and functional skills listed below are based on general occupational qualifications for **Tax Examiners, Collectors, and Revenue Agents** commonly recognized by most employers. Typically, you will not be required to have all of the skills listed to be a successful performer. Recruitment and selection standards for an individual state job must be based on the specific knowledge, skills, and abilities for that job as indicated in the job announcement and job description in the Employee Work Profile.*

1. Using mathematics to solve problems.
2. Understanding written sentences and paragraphs in work related documents.
3. Using logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions or approaches to problems.
4. Considering the relative costs and benefits of potential actions to choose the most appropriate one.
5. Giving full attention to what other people are saying, taking time to understand the points being made, asking questions as appropriate, and not interrupting at inappropriate times.
6. Talking to others to convey information effectively.
7. Communicating effectively in writing as appropriate for the needs of the audience.
8. Identifying complex problems and reviewing related information to develop and evaluate options and implement solutions.

9. Understanding the implications of new information for both current and future problem solving and decision-making.
10. Monitoring/Assessing performance of yourself, other individuals, or organizations to make improvements or take corrective action.

## **Knowledge**

**Note:** *The technical and functional knowledge statements listed below are based on general occupational qualifications for **Tax Examiners, Collectors, and Revenue Agents** commonly recognized by most employers. Typically, you will not be required to have all of the knowledge listed to be a successful performer. Recruitment and selection standards for an individual state job must be based on the specific knowledge, skills, and abilities for that job as indicated in the job announcement and job description in the Employee Work Profile.*

### The **Knowledge** of:

1. Economic and accounting principles and practices, the financial markets, banking and the analysis and reporting of financial data.
2. Arithmetic, algebra, geometry, calculus, statistics, and their applications.
3. Laws, legal codes, court procedures, precedents, government regulations, executive orders, agency rules, and the democratic political process.
4. The structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.

## **Abilities**

**Note:** *The technical and functional abilities listed below are based on general occupational qualifications for **Tax Examiners, Collectors, and Revenue Agents** commonly recognized by most employers. Typically, you will not be required to have all of the abilities listed to be a successful performer. Recruitment and selection standards for an individual state job must be based on the specific knowledge, skills, and abilities for that job as indicated in the job announcement and job description in the Employee Work Profile.*

### The **Ability** to:

1. Read and understand information and ideas presented in writing.
2. Add, subtract, multiply, or divide quickly and correctly.
3. Choose the right mathematical methods or formulas to solve a problem.
4. Listen to and understand information and ideas presented through spoken words and sentences.
5. Communicate information and ideas in speaking so others will understand.
6. Apply general rules to specific problems to produce answers that make sense.
7. Tell when something is wrong or is likely to go wrong. It does not involve solving the problem, only recognizing there is a problem.
8. See details at close range (within a few feet of the observer).
9. Communicate information and ideas in writing so others will understand.
10. Speak clearly so others can understand you.

## **Tasks**

**Note:** *The following is a list of sample tasks typically performed by **Tax Examiners, Collectors, and Revenue Agents**. Employees in this occupation will not necessarily perform all of the tasks listed.*

1. Check tax forms in order to verify that names and taxpayer identification numbers are correct, that computations have been performed correctly, and that amounts match those on supporting documentation.

2. Collect taxes from individuals or businesses according to prescribed laws and regulations.
3. Conduct independent field audits and investigations of income tax returns in order to verify information and/or to amend tax liabilities.
4. Confer with taxpayers or their representatives in order to discuss the issues, laws, and regulations involved in returns, and to resolve problems with returns.
5. Contact taxpayers by mail or telephone in order to address discrepancies and to request supporting documentation.
6. Determine appropriate methods of debt settlement, such as offers of compromise, wage garnishment, or seizure and sale of property.
7. Examine accounting systems and records in order to determine whether accounting methods used were appropriate and in compliance with statutory provisions.
8. Examine and analyze tax assets and liabilities in order to determine resolution of delinquent tax problems.
9. Impose payment deadlines on delinquent taxpayers and monitor payments in order to ensure that deadlines are met.
10. Investigate claims of inability to pay taxes by researching court information for the status of liens, mortgages, or financial statements, or by locating assets through third parties.

## **INTERESTED?**

Like people, occupations have traits or characteristics. These characteristics give important clues about the nature of the work and work environment, and give you an opportunity to match your own personal interests to a specific occupation. When you choose a job in an occupation that matches your own interests you have taken an important step in planning a successful and rewarding career.

Tax Examiners, Collectors, and Revenue Agents perform work that is Conventional and Enterprising.

The work is **Conventional** because it frequently involves following set procedures and routines. These occupations can include working with data and details more than with ideas. Usually there is a clear line of authority to follow. It is also **Enterprising** because it frequently involves starting up and carrying out projects. These occupations can involve leading people and making many decisions. Sometimes they require risk taking and often deal with business.

## **LICENSURE, REGISTRATION, OR CERTIFICATION REQUIREMENTS**

Generally this is not required for Tax Examiners, Collectors, and Revenue Agents positions in state government.

## **EDUCATIONAL, TRAINING, AND LEARNING OPPORTUNITIES**

According to the Department of Labor:

Tax examiners, collectors, and revenue agents work with confidential financial and personal information; therefore, trustworthiness is crucial for maintaining the confidentiality of individuals and businesses. Applicants for Federal Government and some State Government jobs must submit to a background investigation.

A degree in accounting is becoming the standard source of training for tax examiners, collectors, and revenue agents. A bachelor's degree generally is required for employment with the Federal Government. In State and local governments, prospective workers may be able to enter the occupation with an associate degree in accounting, or a combination of related tax and accounting work experience with some college-level business classes. For more advanced entry-level positions, applicants must have a bachelor's degree; demonstrate specialized experience working with tax records, tax laws and regulations, documents, financial accounts, or similar records; or have some combination of postsecondary education and specialized experience.

Tax examiners must be able to understand fundamental tax regulations and procedures, pay attention to detail, and cope well with deadlines. After they are hired, tax examiners receive some formal training. Additionally, annual employer-provided updates keep tax examiners current with changes in procedures or regulations.

Revenue agents need strong analytical, organizational, and time management skills. They also must be able to work independently because they spend so much time away from their home office, and must keep current with changes in the tax code and laws. Newly hired revenue agents expand their accounting knowledge and remain up to date by consulting auditing manuals and other sources for detailed information about individual industries. Additionally, employers continually offer training in new auditing techniques and tax-related issues and court decisions.

Collectors need good interpersonal and communication skills because they deal directly with the public and because their reports are scrutinized when the IRS must legally justify attempts to seize assets. They also must be able to act independently and to exercise good judgment in deciding when and how to collect a debt. Applicants for collector jobs need experience demonstrating knowledge and understanding of business and financial practices, or knowledge of credit operations and practices related to the collection of delinquent accounts.

*Tax Examiners in the Commonwealth are expected to stay abreast of changes in state and federal tax laws and attend seminars and training programs that improve collection techniques and writing/communication skills.*

## **COMMONWEALTH COMPETENCIES**

Competencies are a set of identified behaviors, knowledge, skills, and abilities that directly and positively impact the success of employees and the organization. Competencies can be observed and measured. When consistently demonstrated, competencies make employees particularly effective in their work. Competencies help lay out a road map to career success. You can use the Commonwealth Competencies to help improve your individual performance by adopting behaviors that make high performing employees successful in their jobs. In this way, you can use the Commonwealth Competencies for your further professional development.

### **The Commonwealth Competencies are:**

1. Technical and Functional Expertise
2. Understanding the Business
3. Achieving Results

4. Serving the Customer
5. Teamwork
6. Interpersonal and Communication Skills
7. Leadership and Personal Effectiveness

The above competencies may be applied to employees throughout the Commonwealth of Virginia. They can be rank-ordered by agencies and hiring managers to represent the needs of a specific job. The rank ordering will change depending upon the occupation, an organization's priorities, the actual job requirements, and the supervisor's preferences.

Career success is both about what you do (applying your technical knowledge, skills, and ability) and how you do it (the consistent behaviors you demonstrate and choose to use) while interacting and communicating with others. Hopefully, by studying the Commonwealth competencies, identifying your developmental opportunities, and working to refine your own competence, you can take charge of your career!

For additional information about the **Commonwealth Competencies** go to: [http://jobs.state.va.us/cc\\_planningctr.htm](http://jobs.state.va.us/cc_planningctr.htm). For the competencies, we first list the competencies and then define each. Finally, we list competency indicators; to describe what successful performance looks like.

## **COMMONWEALTH CAREER PATH**

Career opportunities in the Commonwealth are not limited to moving “up” to the next highest role and pay band, changing positions, or to becoming a supervisor. That’s because most roles describe a broad group of occupationally related positions that perform a range of work that requires increased knowledge and skills. For that reason, Commonwealth roles describe the career paths within the same or higher-level role for the same or different Career Group. The broad salary range and the Commonwealth’s pay practices provide flexibility in recognizing career development and advancement. ([Salary Structure](#))

For example:

PAY BAND	PRACTITIONER ROLES	MANAGEMENT ROLES
4	Financial Services Specialist I	
5	Financial Services Specialist II	Financial Services Manager I
6	Financial Services Specialist III	Financial Services Manager II
7		Financial Services Manager III
8		Financial Services Manager IV

### **Sample Career Path**

### Financial Specialist I

The Financial Specialist I role provides career tracks for tax examiners, grant specialists, collectors, accountants and others performing entry-level to first-line supervisory responsibilities ensuring or evaluating compliance and accountability of financial programs and business operations/processes. Tasks may include, but need not be limited to, payroll administration, technical report writing, monitoring and/or reconciling fiscal actions, tax collections and liability assessments, maintaining records, analyzing data, preparing financial reports, and developing budget forecasts.

### Financial Specialist II

The Financial Services Specialist II role provides career tracks for financial analysts performing advanced-level responsibilities analyzing and evaluating data in one or more specialty areas including, but not limited to, resources management, business operations/processes, budgets, and financial systems. An applicable professional certification may be preferred. Employees are required to have strong technical knowledge in one or more specialty areas.

### Financial Specialist III

The Financial Services Specialist III role provides career track for expert financial specialists who provide professional financial, analytical, technical, and policy/program expertise relating to areas such as reimbursements, resources management, and data collection or information systems. Duties may include gathering, evaluating, and maintaining data; determining fiscal and service impacts; analyzing and evaluating legislation; and implementing and evaluating statistical models. Employees may serve as project leaders or as expert resources to state agencies, the legislature, and other organizations.

### Financial Services Manager I

The Financial Services Manager I role provides career tracks for first level managers involved in planning and managing assigned specialty areas such as grants, accounts payable, accounts receivable, taxation, budgeting, and other financial operations. Employees may be the single position through which all financial information flows. Employees have technical and supervisory skills to include serving as subject matter experts and performing personnel management tasks.

### Financial Services Manager II

The Financial Services Manager II role provides career tracks for senior level managers involved in planning, organizing, and administering personnel and programs relating to one or more specialized areas such as resource management, business operations, budget, and financial systems. Employees typically manage professional employees and/or supervisors.

### Financial Services Manager III

The Financial Services Manager III role provides career tracks for managers serving as directors or comptrollers involved in the overall direction and leadership of specialized financial programs. May direct the overall fiscal or audit management of an agency or institution having diverse and complicated financial and regulatory requirements or may direct the statewide function of a principle financial area to ensure achievement of organizational mission and goals.

### Financial Services Manager IV

The Financial Services Manager IV role provides career tracks for executives responsible for policies, procedures, and standards that ensure the protection of the Commonwealth's fiscal assets and meet program goals. Employees have statutory and regulatory (both state and federal) responsibilities to provide for the development and maintenance of financially sound, high-quality programs and services.

## **ADDITIONAL OCCUPATIONAL INFORMATION CAN BE FOUND AT:**

Virginia Department of Taxation  
<http://www.tax.state.va.us>

O\*NET (Occupational Information Network)  
[http://online.onetcenter.org/gen\\_search\\_page](http://online.onetcenter.org/gen_search_page)

Virginia Employment Commission  
<http://www.alex.vec.state.va.us/>

America's Job Bank  
<http://www.ajb.org/>

Career One Stop  
<http://www.careeronestop.org/>

Virginia Career Resource Network  
<http://www.vacrn.net/>