

**STATE OF WISCONSIN  
CLASSIFICATION SPECIFICATION**

**REVENUE FIELD AGENT  
CLASSIFICATION SERIES**

**I. INTRODUCTION**

A. Purpose and Use of This Classification Specification

This classification specification is the basic authority under ER 2.04, Wis. Adm. Code, for making classification decisions relative to present and future professional positions located within the Department of Revenue responsible for performing field tax collection and providing taxpayer assistance, collecting delinquent taxes, registering businesses for appropriate permit(s) such as sales and use tax permits, registering employers for the purpose of withholding Wisconsin income tax from employees, and the general administration of all income and business taxes including sales, use, withholding, premier resort, rental vehicle, motor fuel, lottery, franchise and dry cleaning. Knowledge is also required related to real estate transfers and manufacturing assessments. These positions also provide taxpayer assistance in order to aid taxpayers in understanding their tax obligations. This classification specification will not specifically identify every eventuality or combination of duties and responsibilities that currently exist, or those that result from changing program emphasis in the future. Rather, it is designed to serve as a framework for classification decision-making in this occupational area.

Classification decisions must be based on the “best fit” of the duties within the existing classification structure. The “best fit” is determined by the majority (i.e., more than 50%) of the work assigned to and performed by the position when compared to the class concepts and definition of this specification or through other methods of position analysis. Position analysis defines the nature and character of the work through the use of any or all of the following: definition statements; listing of areas of specialization; representative examples of work performed; allocation patterns of representative positions; job evaluation guide charts, standards or factors; statements of inclusion and exclusion; licensure or certification requirements; and other such information necessary to facilitate the assignment of positions to the appropriate classification.

B. Inclusions

This classification series encompasses professional positions located within the Department of Revenue responsible for performing field tax collection and providing taxpayer assistance to improve the understanding of and voluntary compliance with tax laws, the collection of delinquent taxes, initiating permit revocation, registering businesses for appropriate permits such as sales and use tax and employer withholding tax, making personal liability determinations, and general administration of the sales/use withholding and other specialty tax programs. Positions in this series spend the majority of their time in personal field contact with taxpayers, their representatives, financial institutions, and other outside contacts necessary to investigate and collect delinquent debts.

C. Exclusions

This classification series excludes the following types of positions:

1. Positions which spend the majority of their time issuing sales and use tax permits, registering employers for the purpose of withholding Wisconsin income tax from employees, and the general administration of sales/use withholding and specialty tax laws and are more appropriately classified as Revenue Agents.
2. Positions which spend the majority of their time performing income, sales tax or excise tax office audits and are more appropriately classified as Revenue Auditors.
3. Positions which spend the majority of their time assisting Revenue Field Agents in the programs listed in the Inclusion Section of this specification such as office agents.
4. Positions which spend the majority of their time in the analysis, design, development or installation of tax systems.
5. Positions which meet the statutory definitions of supervisor, confidential or management as defined in s. 111.81(19), (7) or (13), Wis. Stats., as administered and interpreted by the Wisconsin Employment Relations Commission.
6. All other positions that are more appropriately identified by other classification series.

D. Entrance and Progression Through This Classification Series

Employees enter positions within this classification series by competitive examination for Revenue Field Agent positions. Progression from the entry level to the objective level will be by reclassification. This type of reclassification is based upon the appointing authority's determination that the duties and responsibilities of the higher level classification have been satisfactorily performed for at least six months prior to reclassification. The actual amount of time between reclassification will vary depending upon the complexity of the available work assignments and the ability of the incumbent. Progression to the advanced level will occur by competition. The majority of a position's duties and responsibilities must be recognized in the classification in order for the position to be assigned to this level. Positions which change significantly as a result of the addition of unrelated duties and responsibilities must be filled by competition.

E. Definition of Terms

Persons – Includes all taxable entities such as sole-proprietorships, partnerships, limited liability companies and corporations.

Field Tax Collection - Performing collection activities both within and outside of an agent's assigned office.

Complex Field Tax Collection - Performing examinations of books and records, resolving employee-employer disputes, representing the department at speaking engagements and training other revenue agents.

F. Classification Factors

Individual position allocations are based upon the general classification factors described below:

1. The freedom or authority to make decisions and choices and the extent to which one is responsible to higher authority for actions taken or decisions made;
2. Information of facts such as work practices, rules, regulations, policies, theories and concepts, principles and processes which an employee must know and understand to be able to do the work;
3. The difficulty in deciding what needs to be done and the difficulty in performing the work;
4. The relative breadth, variety and/or range of goals or work products and the impact of the work both internal and external to the work unit;
5. Type of supervision received;
6. Organizational status as it relates to level of responsibility; and
7. The nature and level of internal and external coordination and communication required to accomplish objectives.

G. Representative Revenue Field Agent Duties

- Answer questions from taxpayers and tax practitioners on various Wisconsin tax laws.
- Review applications and issue permits/tax certificates.
- Assist taxpayers in the preparation of their tax returns.
- Determine tax liabilities based on tax returns filed and issue assessments or refunds.
- Prepare letters and schedules that explain to taxpayers (or their representative) adjustments to and/or the current status of their tax accounts.
- Adjust assessments based on information provided by taxpayers, including reconstruction of income to adjust accounts under fair and equitable provisions.
- Locate and contact delinquent taxpayers for payment.
- Examine financial information to make determinations on payment plans. Initiate additional review for active businesses.
- Hold hearings with taxpayers regarding revocation of their seller's permits or the collection of delinquent taxes.
- Attend supplemental hearings.
- Examine records of corporations to determine if any individual(s) are responsible for the failure of the corporation to pay its taxes.
- Initiate and manage collection actions (issue notices, project tax-due amounts, record payments, and issue releases) whereby employers must withhold a certain amount from employee paychecks to pay delinquent taxes.
- File and release delinquent tax warrants with County Clerks of Courts.
- Initiate garnishments on taxpayer assets held by third parties.
- Participate in executions of delinquent tax warrants.
- Gather information/evidence needed to collect delinquent taxes from banks, courthouses, and other sources.

- Participate in the investigation of criminal activities for potential charges. Prepare and file criminal complaints.
- Give sworn testimony in court related to taxpayer accounts and resolution actions.
- Serve legal documents and notices to taxpayers by personal service.
- Provide taxpayer assistance through speaking opportunities.
- Maintain knowledge of current Statutes, policies, procedures and directives pertaining to all work activities.
- Investigate and recommend assessment of successor liability.
- Satisfy taxpayers' petitions for re-determinations by upholding, adjusting or canceling tax due, additions to the tax and fees.
- Review and recommend adjustments for part/year non-resident income tax returns.
- Resolve questions about or objections to individual tax adjustments issued during processing.
- Review Motor Vehicle, ATV, Aircraft, Boat, Snowmobile, Trailer, Personal Water Craft and Mobile Home registration documents and reports to ensure proper application of sales and use tax.
- Handle large amounts of cash.
- Initiate referrals to Audit for assessments/audits.
- Review and provide recommendation regarding petitions for compromises of taxes.
- Perform the preceding activities in the field, including visiting taxpayers and other sites to collect information and evidence.
- Complete the activities in specified timeframes.

## **II. DEFINITIONS**

### **REVENUE FIELD AGENT**

This is an entry level for positions that perform tax collection, registration, revocation, or liability determination functions.

Positions functioning at an entry level include employees who do not possess the qualifications or experience which would indicate they could function with the degree of accountability and level of responsibility associated with the objective level. Positions allocated to this level perform work which is reviewed under the guidance of a higher level Revenue Field Agent and is structured to provide the incumbent with the training and experience necessary to progress to a higher level. Positions are responsible for field tax collection and taxpayer assistance, including personal liability determinations, permit or license revocation, and state temporary events and concessionaire sellers work. Work is performed under close supervision. The work is structured to provide the incumbent with the training and experience necessary to progress to the higher level.

### **REVENUE FIELD AGENT 3**

This is developmental level work performing tax collection, registration, revocation, or liability determination functions. Positions allocated to this class function at a developmental level and are responsible for field tax collection and taxpayer assistance, including personal liability determinations, permit or license revocation, and state temporary events and concessionaire sellers work. Work is performed under limited supervision.

**REVENUE FIELD AGENT 4**

This is objective level work involving field tax collection, bankruptcy, personal liability determinations, permit or license revocation, nonrenewal or denial, and/or state temporary and concessionaire sellers work or sales/use tax activities. Positions allocated to this class function at an objective level and perform complex field tax collection activities and taxpayer assistance, including personal liability determinations, permit or license revocation, and state temporary events and concessionaire sellers work. Work is performed under general supervision.

**REVENUE FIELD AGENT 5**

This is objective level work functioning as the Assistant Section Chief of the Field Compliance Section. Positions allocated to this class: (1) provide assistance to the Field Compliance Section Chief in preparing policies and procedures, handling the logistics of district and branch operations, development of systems and recommending changes in rules, statutes and directives. Work is performed under general supervision; or (2) Positions allocated to this class perform investigations of the most complex third party, tax protestor, and noncomplying taxpayer entities, perform asset investigations of corporations and multi-level business entities, and determine tax liabilities resulting from such investigations. Work is performed under general supervision.

**III. QUALIFICATIONS**

The qualifications required for these positions will be determined at the time of recruitment. Such determinations will be made based on an analysis of the goals and worker activities performed and by an identification of the education, training, work or other life experience which would provide reasonable assurance that the knowledge and skills required upon appointment have been acquired.

**IV. ADMINISTRATIVE INFORMATION**

This classification series was created effective March 10, 2002, and announced in Bulletin CLR/SC-137 to identify positions which perform Revenue Field Agent duties.

This classification series was collapsed and created effective May 18, 2003 and announced in Bulletin MRS-SC-158 as a result of the WPEC Broadbanding and Class Collapsing Study. This classification specification was modified effective April 15, 2007 and announced in bulletin OSER-0161-MRS/SC to clarify the duties performed by incumbents of this classification.

WAM  
JLD  
67671