



STATE OF COLORADO

CLASS SERIES DESCRIPTION
July 1, 2009

TAX COMPLIANCE AGENTS

H8M1IX TO H8M4XX

DESCRIPTION OF OCCUPATIONAL WORK

This class series uses four levels in the Professional Services Occupational Group and describes work concerned with collecting delinquent taxes, license fees, and other revenues due the state as required and authorized by statute. After it has been determined elsewhere that these accounts are delinquent and other avenues to collect have proved unsatisfactory, positions in this class contact the taxpayer or their representative to collect taxes, license fees, and other revenues. Attempts at voluntary compliance are made as each position explains, and educates the taxpayer, about legal obligations. Positions in this class are authorized to seize assets, file liens, and secure funds to insure compliance with tax laws and regulations.

INDEX: Tax Compliance Agent Intern begins on this page, Tax Compliance Agent I begin on page 2, Tax Compliance Agent II begins on page 3, and Tax Compliance Agent III begins on page 4.

TAX COMPLIANCE AGENT INTERN H8M1IX

CONCEPT OF CLASS

This class describes the entry level. Work is designed to train positions for a higher level in the class series. Although tasks are similar to those of the fully-operational level, assignments are structured and performed with direction and assistance from others. Positions carry out established work processes and operations by learning to apply and follow procedures, techniques, rules, and regulations. Once training has been completed, the position is to be moved to the next level. Positions should not remain in this class indefinitely.

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TAX COMPLIANCE AGENT I

H8M2XX

CONCEPT OF CLASS

This class describes the fully-operational tax compliance agent. Work at this level involves applying principles, technical practices, processes, and procedures used to collect tax, penalties, and interest. Through direct contact with the taxpayers, their representatives, other agencies and third parties, positions collect delinquent taxes, license fees, and penalties. This is accomplished through voluntary compliance whenever possible but seizures, garnishments, liens, and other tools or processes are also available to accomplish the objective.

FACTORS

Allocation must be based on meeting all of the four factors as described below.

Decision Making -- The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. The general pattern, program, or system exists but must be individualized. For example, positions allow delinquent taxpayers to make installment payments on liabilities after considering financial statements, lien priorities, or extenuating circumstances. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. For example, a position also makes the determination that the delinquent taxpayer should be served a distraint warrant. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. For example, positions review public records and research departmental data to determine lien priority on assets of the delinquent taxpayer. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

Complexity -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of pertinent statutes and agency regulations in order to tailor them to develop a different approach or tactical plan to fit specific circumstances of each delinquent taxpayer. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions must decide whether seizure and subsequent sale of assets of a delinquent taxpayer is necessary to protect the interests of the State of Colorado. The action used must be chosen to generate compliance while protecting the rights of the taxpayer.

Purpose of Contact -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories or marketing a product or service. This goes

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beyond what has been learned in training or repeating information that is available in another format. Positions educate and settle with the taxpayer, or their representative, disputes regarding tax laws and their applicability to the taxpayer. They also explain deadlines, waiver of penalties, and the state's authority to seize assets or garnish funds.

Line/Staff Authority -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

TAX COMPLIANCE AGENT II

H8M3XX

CONCEPT OF CLASS

This class describes the first supervisory level. In addition to the work described by the Tax Compliance Agent I, positions in this class supervise at least three full-time equivalent positions, including decisions that affect the pay, status, and tenure of others. The Tax Compliance Agent II level differs from the Tax Compliance Agent I level on the Line/Staff Authority factor only.

FACTORS

Allocation must be based on meeting all of the four factors as described below.

Decision Making -- The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. The general pattern, program, or system exists but must be individualized. For example, positions allow delinquent taxpayers to make installment payments on liabilities after considering financial statements, lien priorities, or extenuating circumstances. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. For example, a position also makes the determination that the delinquent taxpayer should be served a distraint warrant. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. For example, positions review public records and research departmental data to determine lien priority on assets of the delinquent taxpayer. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

Complexity -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of pertinent statutes and agency regulations in order to tailor them to develop a different approach or tactical plan to fit specific circumstances of each delinquent taxpayer. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories,

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concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions must decide whether seizure and subsequent sale of assets of a delinquent taxpayer is necessary to protect the interests of the State of Colorado. The action used must be chosen to generate compliance while protecting the rights of the taxpayer.

Purpose of Contact -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories or marketing a product or service. This goes beyond what has been learned in training or repeating information that is available in another format. Positions educate and settle with the taxpayer, or their representative, disputes regarding tax laws and their applicability to the taxpayer. They also explain deadlines, waiver of penalties, and the state's authority to seize assets or garnish funds.

Line/Staff Authority -- The direct field of influence the work of a position has on the organization is as a unit supervisor. The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

TAX COMPLIANCE AGENT III

H8M4XX

CONCEPT OF CLASS

This class describes the second supervisory level. The supervisor in this class is accountable for two or more units through the direct supervision of at least two first-level supervisors and has signature authority for actions and decisions that directly impact pay, status, and tenure. The Tax Compliance Agent III level differs from the Tax Compliance Agent II level on the Decision Making and Line/Staff Authority factors.

FACTORS

Allocation must be based on meeting all of the four factors as described below.

Decision Making -- The decisions regularly made are at the interpretive level, as described here. Within limits of the strategic master plan and allocated human and fiscal resources, choices involve determining tactical plans to achieve the objectives established by the higher management (strategic) level. For example, positions enforce revenue statutes pertaining to executing distraint warrants, seizing property, conducting sales of property, filing liens and judgments and bankruptcy cases. This involves establishing what processes will be done, developing the budget, and developing the staffing patterns and work units in order to deploy staff. This level includes inventing and changing systems and guidelines that will be applied by others agency-wide. For example, positions make decisions regarding

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the final determination resulting in or from current property seizure activity, agreements to pay, lien/judgment filings, and bankruptcy matters. By nature, this is the first level where positions are not bound by processes and operations in their own programs as a framework for decision making and there are novel or unique situations that cause uncertainties that must be addressed at this level. Through deliberate analysis and experience with these unique situations, the manager determines the systems, guidelines, and programs for the future. For example, a position recommends new legislation and policy changes.

Complexity -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of pertinent statutes and agency regulations in order to tailor them to develop a different approach or tactical plan to fit specific circumstances of each delinquent taxpayer. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions must regularly decide whether seizure and subsequent sale of assets of a delinquent taxpayer is necessary to protect the interests of the State of Colorado. The action used must be chosen to generate compliance while protecting the rights of the taxpayer.

Purpose of Contact -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories or marketing a product or service. This goes beyond what has been learned in training or repeating information that is available in another format. Positions educate and settle with the taxpayer, or their representative, disputes regarding tax laws and their applicability to the taxpayer. They also explain deadlines, waiver of penalties, and the state's authority to seize assets or garnish funds.

Line/Staff Authority -- The direct field of influence the work of a position has on the organization is as a manager. The manager must be accountable for multiple units through the direct supervision of at least two subordinate Unit Supervisors; and, have signature authority for actions and decisions that directly impact pay, status, and tenure. Elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, second level signature on performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

ENTRANCE REQUIREMENTS

Minimum entry requirements and general competencies for classes in this series are contained in the State of Colorado Department of Personnel web site.

For purposes of the Americans with Disabilities Act, the essential functions of specific positions are identified in the position description questionnaires and job analyses.

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CLASS SERIES HISTORY

Effective 7/1/09 (KLR). Abolished Financial Services occupational group and converted classes into Professional Services. Proposed published 6/30/08 and final 7/31/08.

Revised 7/1/00 (DLF). Changed class codes. Published as proposed 4/17/00.

Revised 9/1/98 (CVC). Changed class codes and occupational group due to PS Consolidation study.

Effective 9/1/93 (LDS). Job Evaluation System Revision project. Published proposed 5/24/93.

Revised 8/1/82. Changed title, options, nature of work, and entrance requirements on Tax Compliance Agent A (A7110X) and Tax Compliance Agent B (A7111X). Deleted options, changed title, nature of work, and entrance requirements on Tax Compliance Supervisor (A7112X).

Revised 4/1/76. Added options and changed entrance requirements on Tax Compliance Agent A (A7110X) and Tax Compliance Agent B (A7111X).

Created 7/1/83. Tax Compliance Supervisor (A7112X).

Created 1/1/75. Tax Compliance Agent A (A7110X) and Tax Compliance Agent B (A7111X).

SUMMARY OF FACTOR RATINGS

Class Level	Decision Making	Complexity	Purpose of Contact	Line/Staff Authority
Tax Compliance Agent Intern	na	na	na	na
Tax Compliance Agent I	Process	Formulative	Clarify	Indiv. Contributor
Tax Compliance Agent II	Process	Formulative	Clarify	Unit Supervisor
Tax Compliance Agent III	Interpretive	Formulative	Clarify	Manager

ISSUING AUTHORITY: Colorado Department of Personnel & Administration/Division of Human Resources