

**STATE OF WISCONSIN  
CLASSIFICATION SPECIFICATION**

**REVENUE 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 collecting delinquent taxes and other government debt; tax processing; customer service; training and education; preparing and issuing notices of amount due for federal audit reports and other pre-defined adjustments; issuing excise or sales and use tax permits; registering employers for the purpose of withholding Wisconsin income tax from employees; reviewing and adjusting taxpayer returns/accounts; and general administration of tax laws administered by the Income, Sales and Excise Tax Division. 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 that are responsible for collecting delinquent taxes and other government debt; tax processing; customer service; training and education; preparing and issuing notices of amount due for federal audit reports and other pre-defined adjustments; issuing excise or sales and use tax permits; registering employers for the purpose of withholding Wisconsin income tax from employees; reviewing and adjusting taxpayer returns/accounts; and general administration of tax laws administered by the Income, Sales and Excise Tax Division. These positions also provide taxpayer assistance in order to aid taxpayers in understanding their tax obligations. Positions in this series interpret tax laws and are in contact with taxpayers primarily through telephone calls, letters, e-mails and counter service to taxpayers.

C. Exclusions

This classification series excludes the following types of positions:

1. 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.

2. Positions which spend the majority of their time performing return or books and records audits for compliance with tax laws, and positions that provide complex system and technical support for those audits and investigations and are more appropriately classified as Revenue Auditors.
3. Positions which spend the majority of their time assisting Revenue Agents in the programs listed in the Inclusion Section of this specification and are more appropriately classified as Tax Representatives, Revenue Tax Representatives, Revenue Tax Assistants or similar administrative support and/or paraprofessional classifications.
4. 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 competition. Progression from the entry level through the objective level is 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 reclassifications will vary depending upon the complexity of the available work assignments and the ability of the incumbent. Progression to the advanced level occurs by competition except that bankruptcy specialists progress to the advanced level by reclassification. The majority of a position's duties and responsibilities must be recognized in the classification specification 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. 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.

F. Representative Revenue Agent Duties

**Tax and Debt Collection**

- Locate and contact debtors to resolve their delinquent account.
- Initiate and manage collection actions, including payment plans, levies, garnishments,

compromises.

- Hold hearings with taxpayers regarding revocation of their seller's permits or the collection of delinquent taxes.
- Examine records to determine failure to pay taxes.
- File and release delinquent tax warrants.
- Seize property for payment of debts.
- Manage bankruptcy plans.

### **Tax Processing**

- Resolve suspended tax returns, refund claims, and payments to ensure accurate reporting and posting to the taxpayer's account, including research tax issues, correct errors, request missing information, and issue assessments or refunds.
- Prepare letters and schedules that explain to taxpayers or their representative adjustments to their returns and the current status of their tax accounts.
- Resolve taxpayer appeals by upholding, adjusting or canceling tax due, additions to the tax and fees.
- Participate in annual testing of the department's integrated tax system (WINPAS) for forms changes, law changes, and new and revised business rules.
- Review cigarette and tobacco sales documents for compliance with the Master Settlement Agreement.

### **Customer Service**

- Answer questions from taxpayers and tax practitioners on all Wisconsin tax laws administered by the Department of Revenue.
- Assist taxpayers in the preparation of their tax returns.
- Assist persons with using outward facing systems to file returns and claims, make payments, make account changes, and check the status of returns and payments.
- Assist persons with requesting document copies and accepting payments.

### **Training and Education**

- Develop, coordinate, and conduct instructional and educational training programs in Wisconsin tax law and department, systems, policies and procedures for new employees and current staff.
- Review customer contacts for quality assurance and provide one-on-one training and mentoring as necessary.
- Coordinate and participate in department outreach initiatives.
- Manage department sponsored volunteer income tax assistance programs, coordinate resources, and provide assistance to other tax assistance programs.

### **Billing**

- Prepare notices of assessment or refund based on federal audit reports and similar pre-defined return adjustments, including tax reported on registration applications for motor vehicles, boats, etc.
- Review tax returns to determine if there are apparent errors other than those pre-defined and apply judgment to refer for audit as appropriate.
- Resolve taxpayer appeals by upholding, adjusting or canceling tax due.

**Note:** Revenue Agents primarily responsible for tax and other debt collection, tax processing, and billing perform the customer service duties described above but to a lesser degree than a Customer Service Revenue Agent.

## **II. DEFINITIONS**

**REVENUE AGENT**

These are entry level positions responsible for one of the following:

1. Collecting delinquent taxes and other government debt or specialized review and adjustment of delinquent tax accounts.
2. Processing transactions, adjustments and refunds related to delinquent accounts.
3. Return and payment processing for tax returns.
4. Customer service.
5. Preparing assessments or refunds based on CP2000s, federal audit reports and computer selected files.
6. Review of registration documents of licensed vehicles and prepare notice of assessment or refund from audit discoveries, leads, or return errors.
7. Examination and approval of applications for excise tax permits, licenses, certificates, fees, reports, and refund requests.

Duties performed at this level differ from the developmental and objective levels based on the complexity, degree of knowledge and independence in their specialized area. The work is structured to provide the incumbent with the training and experience necessary to progress to the higher level. Positions allocated to the entry level work under close supervision.

**REVENUE AGENT 2**

These are either developmental or objective level positions responsible for collecting delinquent taxes and other government debt or specialized review and adjustment of delinquent taxes accounts; processing transactions, adjustments and refunds related to delinquent accounts; return and payment processing of tax returns; customer service; preparing and issuing notices of amount due for CP2000s, federal audit reports and computer selected files; examination and approval of application for excise tax permits, licenses, certificates, fees, reports and refund requests. Duties performed at this level differ from the entry level based on the complexity and degree of knowledge in their specialized area.

Positions allocated to the developmental level work under limited supervision and primarily perform one of the following:

1. Collection of tax and other government debt or specialized review and adjustment of delinquent tax accounts. These positions investigate debtor location and assets and recommend legal actions including seller's permit revocation, supplemental hearings, evidentiary subpoenas, and responsible person investigations.
2. Monitoring and acting on federal and Wisconsin petitions for bankruptcy, filing pre-petition and post-petition claims, and processing discharge adjustments.
3. Examination and approval of applications for excise tax permits, licenses, certificates, fees, reports, and refund requests. These positions also review cigarettes sales documents and ensure they comply with the requirements of the Master Settlement agreement, review claims for refund and adjust them as appropriate and provide customer service.
4. Customer service for either business or individual income taxpayers and their representatives. These positions assist customers with using external facing systems, make account corrections, explain notices and requests for information, and answer questions about registration, return preparation and tax laws and rules.
5. Return and payment processing for corporation franchise/income tax. These positions correct complex original and amended combined franchise/income tax returns, including refundable credits that can be transferred to other taxpayers and net business losses.

Positions allocated to the objective level work under general supervision and primarily perform one of the following:

1. Review delinquent tax accounts and make adjustments for late filed returns, process payments, appeals and other objections, and other transactions based on interpretations of tax law. These positions review refunds and allocates intercepted payments to delinquent debts.
2. Return and payment processing for tax returns except corporation franchise/income tax returns. These positions correct original and amended tax returns and tax accounts, including refundable credit claims, request additional information from taxpayers, prepare notices of refund or amounts due and act on basic appeals based on Wisconsin tax law and rules and policies and procedures.
3. Prepare notices of assessment or refund based CP2000s, federal audit reports or computer selected files on based on Wisconsin individual income tax law and rules. These positions may find there are apparent errors other than those pre-defined and apply judgment in referring for audit as appropriate. These positions also resolve taxpayer appeals by upholding, adjusting or canceling tax due.
4. Review of registration documents of licensed vehicles and prepare notices of assessment or refund based on Wisconsin sales and use tax law and rules. These positions may find there are apparent errors other than those pre-defined and apply judgment in referring for audit as appropriate. These positions also resolve taxpayer appeals by upholding, adjusting or canceling tax due.

### **REVENUE AGENT 3**

These are objective or advanced level positions responsible for collecting delinquent taxes and other government debt; tax processing; customer service; preparing and issuing notices of amount due for federal audit reports and other pre-defined adjustments. Duties performed at this level differ from the lower levels based on the complexity and degree of knowledge in their specialized area.

Positions allocated to the objective level work under general supervision and primarily perform one of the following:

1. Collection of tax and other government debt or specialized review and adjustment of delinquent tax accounts. These positions investigate debtor location and assets and initiate legal actions including seller's permit revocation, supplemental hearings, evidentiary subpoenas, and responsible person investigations.
2. Monitoring and acting on federal and Wisconsin petitions for bankruptcy, filing pre-petition and post-petition claims, and processing discharge adjustments.
3. Examination and approval of applications for excise tax permits, licenses, certificates, fees, reports, and refund requests. These positions also review cigarettes sales documents and ensure they comply with the requirements of the Master Settlement agreement, review claims for refund and adjust them as appropriate and provide customer service.
4. Customer service for both business and individual income taxpayers and their representatives. These positions assist customers with using external facing systems, make account corrections, explain notices and requests for information, and answer questions about registration, return preparation and tax laws and rules.
5. Return and payment processing for corporation franchise/income tax. These positions correct complex original and amended combined franchise/income tax returns, including refundable credits that can be transferred to other taxpayers and net business losses.

Positions allocated to the advanced level work under general supervision and are lead workers of employees who perform the following:

1. Review delinquent tax accounts and make adjustments for late filed returns, payments, appeals and other objections, and other transactions based on interpretations of tax law. These positions review refunds and allocate intercepted payments to delinquent debts.
2. Return and payment processing for tax returns except corporation franchise/income tax returns. These positions correct original and amended tax returns and tax accounts, including refundable credit claims, request additional information from taxpayers, prepare notices of refund or amounts due and act on basic appeals based on Wisconsin tax law and rules and policies and procedures.

As lead workers, these positions are also responsible for training and mentoring new staff, leading testing efforts applicable to their units, handling escalated customer contacts, developing and revising unit procedures, and handling the most complex processing of late or amended returns, return corrections and appeals based on research of Wisconsin tax laws and rules.

#### **REVENUE AGENT 4**

This is an advanced level position responsible for one of the following:

1. Complex field collection of delinquent taxes and other government debt.
2. Monitoring and acting on the most complex federal and Wisconsin petitions for bankruptcy, filing pre-petition and post-petition claims, and processing discharge adjustments.
3. Bureau quality assurance and training.
4. Acting as the department's outreach coordinator for tax preparation assistance.
5. Acting as a unit lead worker of employees who collect delinquent taxes and other government debt or process returns and payments for corporation franchise/income tax.
6. Performing the most complex tax assistance activities.

Work is performed under general supervision.

As lead workers, these positions are also responsible for training and mentoring new staff, leading testing efforts applicable to their units, handling escalated customer contacts, developing and revising unit procedures, and handling the most complex collection actions that don't require field work,

#### **REVENUE AGENT 5**

These are advanced level positions responsible for one of the following:

1. Reporting to a Revenue Administrative Manager in the Compliance Bureau responsible for researching and evaluating complex policy issues and tax law; leading process improvements; serving as an expert in WINPAS; project management; and coordinating investigations and training on the most complex collection cases, tax laws and issues.
2. Reporting to the supervisor of the Alcohol and Tobacco Enforcement Unit responsible for serving as an expert in excise tax laws, administrative codes, case law and legal opinions; provide technical assistance to local governments, legislative reference bureaus and department employees; researching and evaluating policy and procedural issues; revising division forms, publication and web content; present training and coordinating the drafting review and approval of legislation on excise tax laws.

### **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 April 26, 2020 and announced in Bulletin DPM-0523- CC/SC, to implement the Revenue Agent Survey.

This classification series was modified effective November 22, 2020, in bulletin DPM-0540-CC/SC, to updated the definition language of the Revenue Agent 4 level.

