



# Taxpayer Enforcement Officer

CLASS TITLE	CLASS CODE	SALARY GROUP	SALARY RANGE
TAXPAYER ENFORCEMENT OFFICER I	1090	B15	\$38,976 - \$58,045
TAXPAYER ENFORCEMENT OFFICER II	1091	B17	\$42,976 - \$64,469
TAXPAYER ENFORCEMENT OFFICER III	1092	B19	\$48,244 - \$76,028
TAXPAYER ENFORCEMENT OFFICER IV	1093	B21	\$54,278 - \$87,046
TAXPAYER ENFORCEMENT OFFICER V	1094	B23	\$61,184 - \$99,658

## GENERAL DESCRIPTION

Performs professional tax enforcement work involving the enforcement, compliance, and interpretation of the Texas Tax Code and related statutes pertaining to the collection of direct and indirect taxes and fees.

## EXAMPLES OF WORK PERFORMED

Enforces and promotes compliance of Title 2 of the Texas Tax Code and related statutes, rules and publications for taxes and fees administered by the Texas Comptroller of Public Accounts.

Utilizes all collection remedies under Title 2 of the Texas Tax Code and related statutes.

Performs collection and compliance work in person in an office, in person at a business or public venue, over the phone, and/or through written correspondence.

Analyzes each case, tax account, or assignment to determine the appropriate next steps in accordance with agency policy and procedure and in adherence with tax laws.

Processes and provides guidance on the completion of applications, returns, forms, and payments in accordance with agency policy and procedure.

Provides education on tax laws, rules, publications, and forms.

Works with the general public, taxpayers, taxpayer representatives and state and local authorities.

Conducts inspections and seizures.

May provide testimony and evidence in administrative hearings or for court proceedings.

## DESCRIPTION OF LEVELS

*Examples of work and descriptions are meant to progress through the levels. For example, an employee at level V may also perform work listed within the previous levels.*

**Note:** *Factors that may distinguish between the entry and journey levels include the level of independence in performing the work and the complexity of the work and may include the employee's years of related experience, education, and certifications. Employees at the journey levels may independently perform the full range of work listed in the examples or may assist others in that work.*

**TAXPAYER ENFORCEMENT OFFICER I:** Performs entry-level professional tax enforcement work. Works under close supervision, with minimal latitude for the use of initiative and independent judgment. Employees at this level may have limited or no experience and spend the majority of their time performing simple to routine work following standard procedures.

**TAXPAYER ENFORCEMENT OFFICER II:** Performs routine (journey-level) professional tax enforcement work. Works under moderate supervision, with limited latitude for the use of initiative and independent judgment. Employees at this level may rely on direction from others to solve problems that are not standard. Employees may assist others in performing work of greater complexity and may work with other state agencies and local law enforcement.

**TAXPAYER ENFORCEMENT OFFICER III:** Performs complex (journey-level) professional tax enforcement work. Works under general supervision, with moderate latitude for the use of initiative and independent judgment. Employees at this level may work more independently than those at the previous levels and may routinely assist others in performing work of greater complexity.

**Note:** *Any senior-level employee (levels IV-V) can serve as a team lead or supervisor; however, supervisory responsibilities within this job classification series will normally be found at level V.*

*A senior-level employee may perform the full range of work identified in the preceding levels and may coordinate, evaluate, or oversee that work for others. Factors that may distinguish between senior levels include the scope of responsibility and oversight, the complexity of the work performed, and the employee's related experience, education, and certifications.*

**TAXPAYER ENFORCEMENT OFFICER IV:** Performs highly complex (senior-level) professional tax enforcement work. Works under limited supervision, with considerable latitude for the use of initiative and independent judgment. Employees at this level may independently perform the most complex tax enforcement work and may:

- Analyze each case, tax account or assignment to determine the appropriate next steps in accordance with agency policy and procedure and in adherence with tax laws.
- Conduct tax seminars and makes presentations on tax-related topics to the public.

**TAXPAYER ENFORCEMENT OFFICER V:** Performs advanced (senior-level) professional tax enforcement work. Works under minimal supervision, with considerable latitude for the use of initiative and independent judgment. Employees at this level may be considered technical experts in the field and may train, guide, coordinate, supervise, and review the work of others.

## **GENERAL QUALIFICATION GUIDELINES**

### **EXPERIENCE AND EDUCATION**

Experience in customer service, accounting, bookkeeping, collections work, law enforcement, or a related field. Graduation from an accredited four-year college or university with major coursework in accounting, business administration, or a related field is generally preferred. Experience and education may be substituted for one another.

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

#### **For all levels**

- Knowledge of state and federal laws, rules, and regulations; agency administrative rules and regulations; and principles and processes for providing customer service and the performance of compliance and collection processes.
- Skill in the use of a computer and applicable software.
- Ability to interpret and apply tax laws, regulations, policies, and procedures; to analyze tax situations; to detect tax violations; to prepare reports; to maintain and protect the privacy and confidentiality of state employees, taxpayers, and other members of the public; and to communicate effectively.

#### **Additional for Taxpayer Enforcement Officer II-V**

- Ability to perform multiple tasks and organize diverse activities.

#### **Additional for Taxpayer Enforcement Officer V**

- Ability to supervise the work of others.

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

May be required to have a valid driver's license.