



**STATE OF NEVADA**  
**Department of Administration**  
**Division of Human Resource Management**

**CLASS SPECIFICATION**

<u>TITLE</u>	<u>GRADE</u>	<u>EEO-4</u>	<u>CODE</u>
TAX PROGRAM SUPERVISOR III	38	B	7.232
TAX PROGRAM SUPERVISOR II	37	B	7.238
TAX PROGRAM SUPERVISOR I	35	B	7.244

**SERIES CONCEPT**

Tax Program Supervisors plan, organize, direct and administer tax and fee collection activities as well as tax compliance programs in an assigned agency; oversee taxpayer assistance and education activities performed by subordinate staff; and oversee revenue and taxpayer accounting functions.

Supervise and evaluate the performance of staff in carrying out the operations of the work unit including selection, training, work assignment and review; initiate disciplinary action as required.

Plan, organize and oversee tax programs including developing and recommending methods for program implementation, prioritizing work, and establishing performance measures to ensure efficient and effective operations.

Oversee delinquent taxpayer accounts to determine whether the delinquent account should be designated as uncollectible or if the taxpayer has the ability to pay; analyze taxpayer account, credit, and asset information; document findings of the investigation and periodically conduct follow-up investigations of uncollectible accounts to determine whether or not the taxpayer's ability to pay has changed.

Direct staff in the detection and investigation of unregistered businesses operating illegally within the State, which may include surveillance, concentrated enforcement, credit investigation, and review of employment, registration and license records.

Manage accounting/processing functions statewide to ensure the timely and accurate deposit and recording of tax revenues, account maintenance and registration, and licensing and bonding to enable timely distribution of tax revenues to the State and local government entities.

Respond or direct the response to taxpayer complaints regarding the actions of the work unit and represent the department at legal hearings; prepare testimony for presentation before a Hearing Officer and present the position of the department at such hearings as required; prepare and present appeals of the Hearing Officer's decision before the Tax Commission.

Assist in policy development and the interpretation of statute provisions; recommend and implement policies, procedures and changes.

Perform related duties as assigned.

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**CLASS CONCEPTS**

**Tax Program Supervisor III:** Under general direction, incumbents are responsible for the collection, monitoring, and enforcement of various State tax programs. Incumbents represent the department at hearings, taxpayer meetings and speaking engagements in order to provide information regarding the function, purpose, goals, objectives, practices, and policies pertinent to the assignment.

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**CLASS CONCEPTS (cont'd)**

**Tax Program Supervisor III** (cont'd)

This level in the series is distinguished from the Tax Program Supervisor II by the broader scope of responsibility for a variety of tax programs that include a greater level of independence and reporting to division administrators, and additional experience required to manage multiple revenue, tax and compliance programs. They directly supervise a greater number and higher level of professional staff such as Tax Program Supervisor I's and II's and indirectly several lower level staff.

*A representative example of a Tax Program Supervisor III is located in the Tax Division of the Department of Taxation. The incumbent is responsible for the collection of sales, use, business license, modified business, modified business financial institution, and live entertainment taxes. In addition, the incumbent is responsible for all communications relating to sales/use/business tax, surety bond claims, penalty and interest waiver/reduction, multilevel marketers, the out-of-state car program, religious/charitable/educational exemptions and voluntary disclosure; daily batch and deposit; bond waiver requests; liens and deficiency determinations; and compliance reference manuals and materials. The incumbent is involved in all Revenue Section hearings regarding revocation of licenses, revenue assessment, and responsible person and successor liability. The incumbent directly supervises and evaluates the performance of two Tax Program Supervisor II's, grade 37, four Revenue Officer III's, grade 34, and indirectly supervises 22 Revenue Officer II's, grade 32, 13 Tax Examiner II's, grade 30, and nine Administrative Assistants.*

**Tax Program Supervisor II:** Under general supervision, incumbents are responsible for the collection, monitoring, and enforcement of various State tax programs. This level in the series is distinguished from the Tax Program Supervisor I by the scope of responsibility, the complexity of taxes collected, additional experience required to manage comprehensive programs, and supervision of higher level subordinate staff.

*A representative example of a Tax Program Supervisor II is located in the Department of Taxation. The incumbent assists in planning and organizing the revenue collection and compliance programs of the division; plans and organizes tax collection processes and assigns duties to subordinates including the seizing of property, collection of accounts receivable, collection of security deposits, and delinquent tax returns by telephone, written correspondence and field visits to taxpayers at their place of business. The incumbent reviews Revenue Officers' and Tax Examiners' receipt books; maintains monthly statistical reports regarding the number of compliance problems; and establishes and maintains a written training program for subordinate staff. In addition, the incumbent is directly responsible for the department sales/use tax exemption program, and represents the department at hearings before the Nevada Tax Commission. The incumbent directly supervises and evaluates the performance of one Revenue Officer III, grade 34, four Revenue Officer II's, grade 32, and indirectly supervises six additional Revenue Officer II's, grade 32.*

**Tax Program Supervisor I:** Under general supervision, incumbents are responsible for the collection, monitoring, and enforcement of various State tax programs.

*A representative example of a Tax Program Supervisor I is located in the Department of Taxation. The incumbent assigns duties to subordinates; oversees revenue accounting and deposit activities statewide; secures cash funds received daily; and oversees registering new accounts and all related demographics, recording of bond payments and/or other forms of security, bond refunds, closing accounts and refunds of overpayment. The incumbent directly supervises and evaluates the performance of three Accountant Technician I's, grade 30, and one Administrative Assistant IV, grade 29, and indirectly one Administrative Assistant III, grade 27, six Accounting Assistant II's, grade 25, twenty-three Administrative Assistant I's, grade 23, and three Administrative Aids, grade 21.*

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## MINIMUM QUALIFICATIONS

### TAX PROGRAM SUPERVISOR III

**EDUCATION AND EXPERIENCE:** Graduation from high school or equivalent education and five years of revenue collection experience requiring the interpretation and application of statutory provisions and regulations, and/or in the examination of tax returns or other financial reports for legal compliance, two years of which must have been in a supervisory capacity; **OR** Bachelor's degree from an accredited college or university in accounting, economics or related field and three years of professional experience involving tax administration and/or collections and the interpretation of tax statutory provisions, rules and regulations, two years of which must have been in a supervisory capacity; **OR** one year of experience as a Tax Program Supervisor II in Nevada State service; **OR** an equivalent combination of education and experience.

**ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES** (required at time of application):

**Detailed knowledge of:** methods used in the examination of financial records or taxpayer reports; various State tax statutes and regulations; accounting and bookkeeping principles and practices; effective tax and revenue investigation, collection and enforcement procedures; bankruptcies, judgments, transporting debts, and seizures in the areas of collections, investigations, and taxpayer disagreements; principles and practices of supervision including disciplinary processes, employee performance evaluation and the development of work performance standards. **Working knowledge of:** pertinent sections of the State Administrative Manual, Nevada Administrative Code, and Rules for State Personnel Administration. **Ability to:** plan, organize, coordinate and manage assigned operations and activities; analyze information, problems, situations, practices or procedures to define issues or objectives; organize materials, information and resources in a systematic way to optimize efficiency; provide technical expertise regarding tax and revenue investigation, collection, and enforcement activities; *and all knowledge, skills and abilities required at the lower levels.*

**FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES** (typically acquired on the job):

**Detailed knowledge of:** laws and regulations related to taxes administered within the work unit. **Ability to:** plan, direct, coordinate and supervise multiple work units and program areas; develop short and long-range goals and objectives.

### TAX PROGRAM SUPERVISOR II

**EDUCATION AND EXPERIENCE:** Graduation from high school or equivalent education and four years of tax or revenue collection experience requiring the interpretation and application of statutory provisions and regulations, and/or in the examination of tax returns or other financial reports for legal compliance, one year of which must have been in a supervisory capacity; **OR** Bachelor's degree from an accredited college or university in accounting, economics or related field and two years of professional experience involving tax administration and/or collections and the interpretation of tax statutory provisions and regulations, one year of which must have been in a supervisory capacity; **OR** one year of experience as a Tax Program Supervisor I in Nevada State service; **OR** an equivalent combination of education and experience.

**ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES** (required at time of application):

**Working knowledge of:** supervisory principles and practices including hiring, assigning and reviewing work, and employee evaluation; bankruptcies, judgments, transporting debts, and seizures in the areas of collections, investigations, and taxpayer disagreements. **Ability to:** make oral presentations to groups to explain programs, policies and procedures of the agency; interpret, apply and explain complex laws, regulations, requirements, restrictions and standards to program clientele and representatives of external entities and other agencies; compose technical reports, proposals, policies and procedures, and other materials; *and all knowledge, skills and abilities required at the lower level.*

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**MINIMUM QUALIFICATIONS (cont'd)**

**TAX PROGRAM SUPERVISOR II** (cont'd)

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):  
*(These are identical to the Entry Level Knowledge, Skills and Abilities required for Tax Program Supervisor III.)*

**TAX PROGRAM SUPERVISOR I**

EDUCATION AND EXPERIENCE: Graduation from high school or equivalent education and three years of professional revenue collection experience requiring the interpretation and application of statutory provisions and regulations, and/or in the examination of tax returns or other financial reports for legal compliance; **OR** Bachelor's degree from an accredited college or university in accounting, economics or related field and one year of professional experience involving tax administration and/or collections and the application of tax statutory provisions and regulations; **OR** an equivalent combination of education and experience.

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):  
**Working knowledge of:** accounting and bookkeeping principles and practices; office management principles and practices; tax related statutes and regulations; applied computer operations to assess taxes; methods used in the examination of financial records or taxpayer reports. **Ability to:** provide specific information and explain tax processes and procedures to the taxpayer public; write investigative reports and compose business correspondence. **Skill in:** various mathematical computations used in tax and fee collection.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):  
*(These are identical to the Entry Level Knowledge, Skills and Abilities required for Tax Program Supervisor II.)*

This class specification is used for classification, recruitment and examination purposes. It is not to be considered a substitute for work performance standards for positions assigned to this series.

	<u>7.232</u>	<u>7.238</u>	<u>7.244</u>
ESTABLISHED:	9/1/60	8/60	9/1/60
REVISED:	2/1/68	2/1/68	2/1/68
REVISED:	5/7/82-3	1/5/73	8/27/76
REVISED:	4/13/84-3	4/13/84-3	4/13/84-3
REVISED:	7/1/93P	7/1/93P	7/1/93P
	9/24/92PC	9/24/92PC	9/24/92PC
REVISED:	7/18/97UC	7/18/97UC	7/18/97UC
REVISED:	12/14/07PC	12/14/07PC	12/14/07PC