

Tax Compliance Officer
Task List

Field Work

1. Investigates all businesses within an assigned area by researching and analyzing various records such as business or tax records, writing evidence reports and interviewing tax-payers and permittees at their places of business to determine whether City permit fees, and business and user taxes have been paid in the proper amounts based on the Business Tax Ordinance, specifically Article I, Chapter 2 of the Los Angeles Municipal Code.
2. Manages caseload of delinquent tax cases referred by City departments by applying department collection activities (i.e., sending out collection letters, calling debtors and entering into installment agreements), negotiating settlements of disputed cases, representing the City as a plaintiff in small claims court and preparing delinquent tax cases for superior court civil matters by performing research associated with case documentation and debtor location and also updates relevant activities on the internal tracking and collection systems.
3. Verifies that Business Tax Registration Certificates (BTRCs) and required City Permits are displayed and are issued in the names of present owners and with correct addresses by visually checking at business locations to ensure compliance with the Business Tax Ordinance.
4. Verifies business registration in instances when BTRCs are not displayed at business locations for all those conducting business in the City of Los Angeles by utilizing a tablet in the field to view the Los Angeles Tax and Permit System (LATAX) and ensure compliance with registration requirements outlined by the Los Angeles Municipal Code.
5. Reviews and processes applications for BTRCs from new businesses obtained during on-site visits, U.S. mail, or at public counters by entering business information, such as number of employees into LATAX, in order to register new businesses and ensure compliance with the Business Tax Ordinance.
6. Computes fees and taxes, utilizing a calculator, due to the City from business owners based on gross receipts or the percentages and guidelines established by ordinance to provide information to business owners when LATAX is unavailable and ensure compliance with the Business Tax Ordinance.
7. Updates LATAX regarding certificates and permits due to changes in business operations such as changes in ownership or location of business to ensure current information is reflected in the database.

8. Secures and analyzes amended statements from taxpayers (through face to face and phone communication as well as through correspondence) by reviewing conflicting or inaccurate information on statements and determining accurate reportings based on statements and business information in order to obtain correct tax liabilities.
9. Accepts checks or money order payments in the field for taxes or business permits including delinquent payments due and enters payment information into LATAX to ensure compliance with the Los Angeles Municipal Code and to provide current information in the database.
10. Issues receipts to business owners for payments collected in the field by using a receipt book that is turned in to management daily in order to maintain control of monies collected.
11. Issues estimated business tax assessments to business owners when business information is not reported or the City is denied access to information by reviewing business activity, location, and/or a history of the case involved and prepares electronic or written narrative reports of business operations to be presented by a Hearing Officer at a hearing before a Board of Review or an Assessment Review Officer in order to bring tax payers into compliance with the Business Tax Ordinance.
12. Recommends comprehensive audits of business accounts to Tax Auditors as a result of inconsistent findings or a lack of information in office investigations or field observations to ensure appropriate taxes have been paid.
13. Appears in court as an expert witness on behalf of the City or taxpayers to verify the accuracy of evidence presented in litigation cases.
14. Authorizes cancellation of accounts of firms which have gone out of business by inspecting the premises or contacting neighboring businesses and updating LATAX accordingly to ensure proper business and tax reporting.
15. Trains new Tax Compliance Officers by accompanying them on field calls to observe their method of operation and by observing them making their phone calls and visits to places of business.

Office/Administrative Work

16. Contacts headquarters of firms located outside the City by telephone or correspondence regarding operations in the City and their liability for payments of City taxes and fees to ensure compliance with the Business Tax Ordinance.

17. Issues Notices of Non-Compliance, in person or by mail, where violations of tax and permit ordinances have occurred or businesses or persons have failed to pay their taxes to inform businesses or persons of non-compliance with the Business Tax Ordinance.
18. Performs telephone or in-office investigations of enforcement matters in cases where the Tax Compliance Officer is unable to gain access to an office, the address listed is for a post office box or is unable to see the taxpayer in person for any reason in order to collect fees and taxes.
19. Writes narrative reports (electronic or written) for management made at the request of a Councilperson, the City Attorney's Office or taxpayers for various reasons, such as in response to a complaint received by a Councilmember, a current case with the City Attorney or a whistleblower case submitted by an individual in order to summarize and provide information related to the findings of field investigations.
20. Completes daily driving mileage report using a standard City form in order to receive reimbursement for mileage covered.
21. Plans and routes daily itinerary of calls to be made and provides itinerary to supervisor before leaving for the field in order to provide record and promote efficiency in daily work.
22. Completes a written departmental form summarizing the results of each investigation in order to provide record and promote efficiency in daily work.
23. Presents recommendations, in a written and/or oral report, for approval of refund requests and penalty waiver requests received from taxpayers to the Claims Board, Budget and Finance Committee, and the City Council in order to assist these boards and/or committees in making a decision regarding these requests.
24. Provides customer service at public counter walk-ins such as answering inquiries and processing walk-in payments when Principal Clerks and/or Customer Service Specialists are not available.
25. Presents and facilitates formalized training pertaining to relevant Business Tax Ordinances and Business Tax Provisions of the City Charter to new Tax Compliance Officers in order to ensure they receive accurate information related to their work duties.