

TAX AUDIT CLERK TRAINEE

Nature of Work

Under direct supervision, at the entry level, examines tax returns for completeness, accuracy and compliance with state tax laws. Auditing work is performed in accordance with statutes, rules, regulations, policies and procedures governing the lawful and timely completion of tax returns. Requires strict confidentiality in regard to taxpayer information. Serves a probationary period of one year after which time permanent status may be awarded. Performs related work as required.

Distinguishing Characteristics

The Tax Audit Clerk Trainee is distinguished from the Tax Audit Clerk by functioning in a training and developmental level. Work is reviewed closely for accuracy.

Examples of Work

Acquires knowledge of state tax laws and ability to examine tax returns for compliance.

Verifies mathematical accuracy and determines allowable credits, exemptions, methods, tax due and tax refunds by computing interest and additions to tax for late tax payments and by reviewing returns for correct name, address, county code, social security numbers and/or federal identification number.

Utilizes the computer database to research and compile information, perform updates, and audit returns.

Processes change order for taxpayer file.

Secures additional information from the taxpayer by letter or telephone, assists taxpayers with questions concerning deadlines, penalties, tax statutes regulations; communicates with revenue agents, business officials and taxpayers to secure and verify account information.

Works with supervisor in learning how to issue assessments and liens; learns to compute and issue manual or computer generated billings.

Prepares files for legal action on delinquent accounts.

Examines returns of taxpayers to determine if a liability exists and establishes the taxpayer's accuracy in determining what type of business is being conducted to determine which tax classifications are appropriate when reporting gross taxable income.

Reviews payments received for accuracy, records the payment, and forwards to the Cashier's office when the account examination is complete.

TAX AUDIT CLERK TRAINEE (CONT'D)

Knowledge, Skills and Abilities

Ability to learn state tax laws, rules, regulations, policies and procedures pertaining to applicable tax statutes administered by division.

Ability to perform basic arithmetical calculations.

Ability to use tact and diplomacy in communicating with taxpayers.

Ability to communicate and work effectively, both orally and in writing, with co-workers, taxpayers, attorneys, certified public accountants, and corporate officials.

Ability to learn to use a computer terminal.

Ability to establish and maintain up-to-date files and records of taxpayer's accounts.

Ability to maintain strict confidentiality with taxpayer information.

Ability to locate missing tax information using procedures such as reviews of past tax returns or drafting letters to taxpayer requesting such information.

Minimum Qualifications

TRAINING Graduation from a standard four year high school or the equivalent, including completion of a bookkeeping or accounting course in a secondary, vocational, or business schools.

EXPERIENCE Three years experience at the State Tax Division, or three years experience in bookkeeping or a closely related position where accurate mathematical computations, recordkeeping, and some public contact were primary duties.

SUBSTITUTION Successful completion of a course of study in an accredited college or university which included three semester hours of math or accounting may substitute for the experience as described above on a year-for-year basis.

Established: 8/19/93

Effective: 9/16/93