

## TAX AUDIT CLERK

**Nature of Work:** Under general supervision, at the full- performance level, examines tax returns and other documents for completeness, accuracy and compliance with state tax laws. Work is performed in accordance with statutory rules, regulations, policies, and procedures governing the lawful and timely completion of tax returns. Requires strict confidentiality in regard to taxpayer information. May act as lead worker and train new employees. Performs related work as required.

**Distinguishing Characteristics:** Employee at this level performs full-performance audits of tax returns which require a working knowledge of state tax laws, filing requirements, deadlines and billing procedures. Performs audits not involving complex issues requiring as high of a degree of theoretical or as in-depth tax knowledge. Audit sources and steps are limited in comparison to the Tax Audit Clerk Senior level.

**Examples of Work**

Reviews records/computer systems to determine if taxpayer is current in filing and payment of taxes.

Verifies mathematical calculations used in the computation of taxes.

Reviews returns and schedules to ascertain that information required by statute is complete and may determine which taxes that taxpayer is liable for based upon information included on return.

Verifies that applicants qualify for special licenses and permits by reviewing applications for accuracy, completeness, and compliance to the requirements as set forth in the statutes.

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

Drafts correspondence on a variety of tax issues to obtain additional information from or relay information to the taxpayer.

Assists taxpayers in completing tax returns and determining proper reporting classification in accordance with tax laws.

May assist in the drafting of forms and other publications.

**Knowledge, Skills and Abilities**

Knowledge of tax laws, rules, regulations, policies and procedures relating to applicable tax statutes administered by the division; may require limited knowledge of federal tax laws in some instances.

Knowledge of resources, methods, schedules and forms available to locate return information.

Skill in computing mathematical calculations accurately, including interest, penalties and additions to tax.

Skill in composing correspondence which contains legally accurate information in a grammatically correct format.

Skill in the use of office equipment required to perform duties.

TAX AUDIT CLERK (CONT'D)

Knowledge, Skills and Abilities (cont'd)

Ability to select the most effective method to process audits and increase collections.

Ability to work effectively with taxpayers, attorneys, CPA's bookkeepers or corporate executives with tact and diplomacy and to disseminate accurate information.

Ability to use computer system.

Ability to establish and maintain effective working relationship with co-workers.

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 school.

Experience: Four 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 and/or accounting may substitute for the experience as described above on a year-for-year basis up to four years.

Note: Successful completion of the one year probationary period as a Tax Audit Clerk Trainee may substitute for the above required experience.

Established: 8/19/93

Revised: 2/1/94

Effective: 2/1/94