

## TAX AUDIT CLERK, SENIOR

**Nature of Work:** Under limited supervision, at the advanced level, examines complex tax returns and other documents for completeness, accuracy and compliance with state tax laws and/or any related federal 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 advanced audits of more complex tax returns which require an in-depth knowledge of state tax laws, regulations, filing requirements, deadlines and billing procedures and a working knowledge of any related federal tax laws, filing requirements and deadlines. Requires a greater latitude of independent judgement and knowledge of theoretical principles in determining taxable status based upon complex issues and criteria as prescribed by state or federal laws. Requires the use of multiple sources and steps to perform the audit functions.

**Examples of Work**

Utilizes state or federal tax laws to determine taxability of income, services or products in accordance with the applicable rates and qualified tax exemptions.

Utilizes federal return and/or federal audit information to complete and compare appropriate state return data; utilizes computer audit databases to research discrepancies in tax returns filed.

May determine taxability and allowable credits based upon federal and/or state tax laws.

Compares information from tax returns with other sources to determine accuracy and validity of reported information such as credits, invoices, inventories, tonnage, etc.

Answers taxpayer inquiries requiring considerable knowledge of many tax laws in order to verify liabilities, resolve complex issues, and effectively communicate with taxpayers, accountants, attorneys, and other parties with regard to various tax returns and the criteria used in assessing liabilities.

Utilizes additional information provided by taxpayers and other sources to develop or reconstruct tax.

Works closely with Programming staff in developing and testing computerized audit and update programs.

Coordinates the reporting of tax data on magnetic media by working with Programming staff, tax practitioners, and taxpayers and maintains associated database files.

Drafts correspondence on complex and sensitive tax issues to obtain additional information from or to relay information to taxpayers.

Compiles, verifies and prepares reports and data for distribution of funds collected to other agencies, counties and municipalities in compliance with state and federal laws.

Establishes tax liabilities based upon audit findings and prepares taxpayer files for legal action on delinquent taxes by computing liability, interest and additions to tax due and by verifying the validity and accuracy of returns against data from other sources.

TAX AUDIT CLERK, SENIOR (CONT'D)

Examples of Work (cont'd)

May assist with or conduct internal or external training sessions.

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

Assists in the development of tax forms, instructions, 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 and related federal statutes.

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

Skill in computing complex calculations accurately.

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.

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

Ability to analyze the effects of a change in one tax return upon other tax returns.

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: Five 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: 11/19/93

Effective: 2/1/94