

CLASSIFICATION SPECIFICATION

FLSA:	NEXP	Job Code:	ACV33104
Job Class Code:	001	Salary Schedule:	AREG
EEO Category:	02	Grade:	19
Workers Comp Code:	8803		

Job Code Established:	09/28/92	Effective Date:	09/28/92
Job Code Revised:	03/08/00	Effective Date:	

JOB CODE SERIES: Auditor Series

JOB CODE TITLE: REVENUE AUDITOR III

HRIS TITLE: REVENUE AUDITOR III

CHARACTERISTICS OF THE CLASS: Works under minimal supervision. Has the authority to recommend final determinations of tax liabilities; to approve work of team members as required; to interpret involved Federal and State tax laws, rules and regulations. Performs complex auditing and verification duties involving the review and analysis of revenue reports or amended tax returns pertaining to intra- and interstate corporations; examines prior years' tax returns, tax exemptions, refunds and audits; confers with agency's audit staff and corporate representatives to obtain additional information in resolving conflicts of tax laws and assessments; recomputes tax liabilities and prepares assessment, refund, interest and penalty notices as required; acts as lead as required. Examinational audits of tax documents completed; tax liabilities and/or refunds verified.

EXAMPLES OF DUTIES: Individual positions may be responsible for some or all of the listed duties and/or other related duties. Inspects and examines tax returns; makes determinations and recommends returns for tax audits. From a variety of sources, determines that an out-of-state purchase has been made by a state resident, and that there is a liability for use tax payment; fills in notification forms, routes for mailing to taxpayer. Reviews taxpayer problems and questions concerning tax calculations, inconsistencies in reported information, interpretation of statutes or regulations; exercises judgment and discretion; resolves problems, makes determinations. Computes amounts of taxes due, after examination of a variety of relevant documents in a revenue program. Resolves problems and questions presented by subordinate workers regarding work methods and processes. Confers with staff and representatives of other divisions, sections or work units of own agency in order to agree on decision, clarify information and resolve common problems. Composes correspondence dealing with subject matter in ways that call for considerable discretion and involve some judgment or negotiation, replying to inquiries, presenting or requesting information. Confers with other practitioners and technical experts in own field of specialization, in order to broaden knowledge, acquire specific information or obtain advice or consultation. Reviews, verifies or inspects work of subordinate-level workers, for quality control. Performs related work as required.

WORK CONDITIONS: No unusual work conditions.

KNOWLEDGE, SKILLS AND ABILITIES:

Knowledge of: the principles and practices of auditing and accounting; Federal and State tax documents and their uses; Federal and State laws, rules and regulations as they pertain to income, sales and use taxes; policies and procedures as established for a work system.

Skill/ Ability to: apply auditing and accounting techniques; performing detailed examinations of State tax documents; applying and interpreting Federal and State laws, rules and regulations as they pertain to income, sales and use taxes; analyzing and evaluating taxpayer claims; interpersonal relationships; work management and leadership; mathematical computation; oral and written communications; calculate timely and accurately and apply Federal and State laws, rules and regulations; determine accuracy of tax liabilities and recomputing and reassessing as appropriate; act as lead as required; testify at tax hearings; review, analyze and verify validity of audits conducted by field auditing staff.