

**CLASSIFICATION:** TAX FIELD AUDITOR IV

**Class Code:** 9269-31

**Date Established:** 02-05-82

**Occupational Code:** 7-2-4

**Date of Last Revision:** 01-08-14

**BASIC PURPOSE:** To provide overall administration of tax auditing staff, including overseeing tax examinations of national and international corporations conducting business in New Hampshire and representing the agency's position in formal hearings.

**CHARACTERISTIC DUTIES AND RESPONSIBILITIES:**

- o Plans, administers, and conducts audits of national and international taxpayers at their corporate headquarters located throughout the U.S.A. and Canada.
- o Assigns and evaluates work assignments of support auditors on complex cases or team audits.
- o Presents the agency's position during the conduct of formal or informal hearings against management officials of major U.S. based taxpayers who contest the results of audits.
- o Applies a variety of state tax laws pertaining to both New Hampshire and other states, and works with the statutes contained in the U.S. Internal Revenue Code.
- o Develops audit methods with appropriate revisions due to amendments of federal and state laws.
- o Acts as a hearings officer on specific issues delineated by the Commissioner of Revenue Administration and authorized by the Commissioner's delegation of authority.
- o Makes final legal determinations for tax over assessment or deficiency, under authority delegated by the Commissioner, which are appealable only to the Board of Taxation or the courts.

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**DISTINGUISHING FACTORS:**

**Skill:** Requires skill in evaluating, planning or integrating analysis of data to formulate current and long-range solutions, strategies or policies of a specialized or technical nature.

**Knowledge:** Requires logical or scientific understanding to analyze problems of a specialized or professional nature in a particular field.

**Impact:** Requires responsibility for achieving major aspects of long-range agency objectives by planning short- and long-term organization goals, reviewing recommendations for procedural changes, and developing or revising program policies. Errors at this level result in incorrect decisions at an administrative level, and are detected subsequent to implementation in an overall evaluation process.

**Supervision:** Requires delegating supervisory or program responsibilities to subordinate managers, with overall accountability for hiring employees and approving program policies. The supervisor in this position assumes responsibility for an organizational unit, including developing long-range plans, analyzing staffing requirements, and formulating systemwide policies and procedures.

**Working Conditions:** Requires performing regular job functions in a controlled environment with minimal exposure to disagreeable job elements and little risk of hazard to physical or mental health.

**Physical Demands:** Requires light work, including continuous walking or operating simple equipment for extended periods of time as well as occasional strenuous activities such as reaching or bending.

**Communication:** Requires acting as the official representative of the agency, including explaining and defending current and long-range goals or objectives which directly affect public policy decisions regarding major state programs and services.

**Complexity:** Requires formulating the combination of overall job functions in order to address highly diverse or novel situations requiring new concepts and imaginative approaches to a wide range of intellectual and practical problems.

**Independent Action:** Requires administrative decision-making in authorizing and monitoring the implementation of major departmental policies and procedures.

**MINIMUM QUALIFICATIONS:**

**Education:** Bachelor's degree from a recognized college or university with major study in accounting, business, economics, finance, computer information systems or a related field with at least fifteen (15) credits in the field of accounting. Each additional year of approved formal education may be substituted for one year of required work experience.

**Experience:** Seven years' experience in professional accounting, auditing, business management, tax accounting or a related field, four years of which must have been in a high level supervisory or management position preferably associated with corporate tax accounting with exposure to electronic data processing methods and procedures.

**License/Certification (DEPARTMENT OF REVENUE ADMINISTRATION ONLY):** Must own an operable automobile and possess a New Hampshire driver's license and liability insurance coverage as required by state laws.

**SPECIAL REQUIREMENTS (DEPARTMENT OF REVENUE ADMINISTRATION ONLY):** Must be willing to travel in-state and throughout the United States as required.

**RECOMMENDED WORK TRAITS:** Thorough knowledge of New Hampshire tax laws. Thorough knowledge of the principles of corporation finance. Extensive knowledge of accounting and auditing principles and the ability to apply same to governmental tax collection problems. Extensive knowledge of automated accounting systems. Knowledge of tax investigation methods and procedures. Knowledge of the legal aspects of enforcement of tax laws. Knowledge of the preparation of financial reports. Ability to interpret and apply tax laws to financial transactions of various business organizations, corporations, real estate trusts, estate and inheritance taxes and all other businesses and individuals subject to New Hampshire tax laws. Ability to supervise and train field examiners in all aspects of audit reporting. Ability to communicate effectively both orally and in writing. Ability to exercise tact and diplomacy when dealing with business officials, governmental officials and others in order to obtain confidence and cooperation. Ability to analyze complex tax problems and to arrive at solutions in accordance with recognized principles. Ability to supervise Tax Auditors and clerical personnel as necessary. Must be willing to maintain appearance appropriate to assigned duties and responsibilities as determined by the agency appointing authority.

**DISCLAIMER STATEMENT:** This class specification is descriptive of general duties and is not intended to list every specific function of this class title.