

CLASSIFICATION: TAX AUDITOR I

Class Code: 9263-16

Date Established: 02-05-82

Occupational Code: 7-2-4

Date of Last Revision: 01-08-14

BASIC PURPOSE: To review and audit the accuracy of mathematical calculations for various tax return documents and to determine whether the taxpayer or the employer is in compliance with the state tax statutes.

CHARACTERISTIC DUTIES AND RESPONSIBILITIES:

- Audits tax returns submitted by taxpayers or business organizations to verify information submitted.
- Determines interest and penalties for delinquent returns and returns on which there is an underpayment of tax.
- Identifies issues on tax returns which reflect an improper interpretation of the New Hampshire statute by obtaining from the taxpayer specific explanations of transactions in order to determine the correct characterization of income or expense.
- Assists taxpayers in providing information for the correct filing of annual interest and dividends tax or other related tax questions.
- Applies state tax laws, administrative rules, and department policies to taxable entities to ascertain correct filing practices.
- Reviews tax forms that are incomplete or contain inaccurate information indicating changes required by the taxpayer or employer.
- Researches available records to determine history and to ensure proper filing of current returns.
- Operates standard department personal computers used in completing examinations and correspondence.

DISTINGUISHING FACTORS:

Skill: Requires skill in developing formats and procedures for special applications OR in investigating and reviewing the use of equipment and data for a specialized function.

Knowledge: Requires knowledge of business practices and procedures or technical training in a craft or trade, including working from detailed instructions, to apply knowledge in a variety of practical situations.

Impact: Requires responsibility for contributing to immediate, ongoing agency objectives by facilitating the direct provision of services to the public or other state agencies. Errors at this level result in inaccurate reports or invalid test results and require significant investment of time and resources to detect.

Supervision: Requires partial supervision of other employees doing work which is related or similar to the supervisor, including assigning job duties, providing training, giving instructions and checking work.

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 summarizing data, preparing reports and making recommendations based on findings which contribute to solving problems and achieving work objectives. This level also requires presenting information for use by administrative-level managers in making decisions.

Complexity: Requires a combination of job functions to establish facts, to draw daily operational conclusions, or to solve practical problems. This level also requires providing a variety of alternative solutions where only limited standardization exists.

Independent Action: Requires a range of choice in applying a number of technical or administrative policies under general direction and in making routine decisions or in recommending modifications in work procedures for approval by supervisor.

MINIMUM QUALIFICATIONS:

Education: Associate's degree from a recognized college or university with major study in accounting, business, economics, finance, computer information systems or a related field. Each additional year of approved formal education may be substituted for one year of required work experience.

Experience: Three years' experience in accounting or auditing. Each additional year of approved work experience may be substituted for one year of required formal education.

License/Certification: For Department of Revenue Administration: Valid Driver's license and/or access to transportation for statewide travel.

SPECIAL REQUIREMENTS:

For appointment consideration, Tax Auditor I applicants must successfully participate in a written examination measuring possession of knowledge, skills and abilities identified as necessary for satisfactory job performance by this class specification. Qualification in a structured interview is required for appointment to positions at New Hampshire Employment Security.

RECOMMENDED WORK TRAITS: Knowledge of accounting and auditing principles and methods. Ability to perform mathematical computations appropriate to the job assigned. Ability to prepare comprehensive, documented audit reports. Ability to learn appropriate N. H. tax laws as well as federal tax laws and forms. Ability to discuss appropriate tax laws with taxpayers, their representatives, or with employees. Ability to write business letters and make necessary telephone contacts. Ability to establish and maintain effective working relationships with taxpayers, other employees and the general public. Ability to work out controversial matters in a tactful manner. 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.