

Job Classification Specification

Jobcode Data

Effective Date 11/16/2022

Job Code 075211

Status A

Description TAX AUDITING ASSOCIATE**

Minimum Salary Range 3542

Maximum Salary Range 5300

Job Classification Specification

Effective Date 02/23/2023

Minimum Qualifications

Education and Experience: Graduation from an accredited college or university with a bachelor's degree; qualifying full-time professional experience in accounting or auditing may be substituted for the required education, on a year-for-year basis, to a maximum of four years.

OR

Six semester (nine quarter) hours of college coursework in accounting and three years of experience as an Accounting Technician or Revenue Audit Technician with the Tennessee Department of Revenue; additional college coursework in accounting may be substituted for the required experience at the rate of six semester (nine quarter) hours for one year of experience with a maximum substitution of twelve semester (eighteen quarter) hours for two years of experience.

Other Requirements

Necessary Special Qualifications: Applicants for this class may be required to possess and maintain a valid motor vehicle operator's license and personal vehicle insurance.

Examination Method: Education and Experience, 100%, for Preferred Service positions.

Job Overview

Under immediate supervision, is responsible for learning to perform professional auditing work of routine difficulty. This is the entry-level class in the Tax Auditor series. Under close supervision, a member of this class learns procedures and practices of performing professional tax auditing work. This class differs from a Tax Auditor Intermediate* in that a Tax Auditor Intermediate* functions at the intermediate level under general supervision.

***An applicant appointed to this career path class will be eligible for a salary increase to the Tax Auditor Intermediate* class after meeting expectations in a mandatory one-year training period; an applicant appointed to this flexible staffed class will be eligible for a salary increase and reclassified to the Tax Auditor Advanced class after exceeding expectations in a subsequent training period. Inadequate or marginal performance during the training period will result in automatic demotion or termination.*

Work Activities

1. Learns to develop critical thinking and problem-solving techniques in audit work.
2. Learns to plan and prioritize work, schedule appointments, and meet goals or deadlines to maximize continuous workflow.
3. Learns to collect detailed tax information, verify completeness of records through reconciliations in order to compute tax liability in accordance with Department of Revenue policy and procedure for office or field audits.
4. Learns to pursue knowledge in new tax areas by attending departmental training and ongoing coaching.
5. Learns to prepare Audit reports that explain the procedures and findings of the audits to the taxpayer which includes attending taxpayer conferences to define the scope of their records in both written and oral form. Learns to cite Tennessee state tax law and Department of Revenue positions and record objections from the taxpayer.
6. Learns to prepare tax audit correspondence including responding to inquiries about tax liability and tax law for internal and external customers.
7. Learns best practices for evaluating taxpayer information to determine tax compliance.
8. Learns the policies, procedures, and resources to select or recommend potential taxpayers for audit.

Competencies

1. Ability to learn, navigate and successfully apply technical auditing skills, Tennessee state tax laws, rules, regulations, and departmental procedures. [Functional/Technical]
2. Ability to demonstrate integrity and trust by being dependable and reliable in completion of work, commitments and actions through following communicated guidance. [Integrity and Trust]
3. Skilled in prioritizing assigned work to timely meet goals and deadlines. [Time Management]
4. Ability to effectively communicate, both orally and in writing, with team members and internal and external customers while displaying a cooperative attitude. Maintains cooperative attitude through difficult situations. [Customer Focus and Written Communications and Conflict Management]
5. Ability to operate general office equipment, maintain and operate a personal motor vehicle and commonly used office software including, but not limited to, Microsoft Office. [Tools and Equipment]
6. Knowledgeable in generally accepted accounting principles (GAAP) and practices, including financial statements and corporate formations and business structures.

Tools and Equipment