

## Job Classification Specification

### Jobcode Data

Effective Date 03/05/2023

Job Code 075812

Status A

Description TAX AUDITOR INTERMEDIATE\*

Minimum Salary Range 3958

Maximum Salary Range 5950

### 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 and one year of professional level accounting or auditing experience.

**Substitution of Education and Licensure for Experience:** Additional graduate coursework in accounting, business administration, or licensure as a Certified Public Accountant may substitute for one year of the required experience. Twenty-four semester (thirty-six quarter) graduate hours of specific education may substitute for one year of experience.

**Substitution of an Associate's Degree and Experience for the Bachelor's Degree:** An associate's degree with a major in accounting and one year of experience in professional-level accounting or auditing may be substituted for the required education.

**Substitution of Experience for Education:** Qualifying full-time professional accounting or auditing experience may be substituted for the required education on a year-for-year basis, to a maximum of four years.

#### 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 general supervision, is responsible for professional auditing work of routine difficulty involving the examination and audit of individual and corporate tax documents to determine tax liability. This is the intermediate level class in the Tax Auditor sub-series which is flexibly staffed with the Tax Auditor Advanced. Members of this class independently perform professional tax audit work of routine difficulty. This class differs from a Tax Auditor Advanced\* in that a Tax Auditor Advanced\* functions at the working-level and are responsible for professional tax audit work of average difficulty.

*\*\*An applicant appointed to this career path 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. Applies critical thinking and problem-solving techniques in audit work.
2. Plans and prioritizes work, schedules appointments, and meets goals or deadlines to maximize continuous workflow.
3. Collects 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. Pursues knowledge in new tax areas by attending departmental training and ongoing coaching.
5. Prepares 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. Cites Tennessee state tax law and Department of Revenue positions and record objections from the taxpayer.
6. Prepares tax audit correspondence including responding to inquiries about tax liability and tax law for internal and external customers.
7. Applies best practices for evaluating taxpayer information to determine tax compliance.
8. Applies and utilizes policies, procedures, and resources to select or recommend potential taxpayers for audit.

## Competencies

1. Ability to 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