



TAX AUDITOR (ENTRY)

5630

GENERAL DESCRIPTION OF CLASS

Under the guidance of higher level audit staff and in accordance with appropriate audit standards, the TAX AUDITOR (ENTRY) participates in examinations of income tax returns, tax records and financial records used to determine tax liability. The Tax Auditor (Entry) receives classroom instruction and uses self-study methods in Federal and State income tax law, audit procedures, and Administrative Rules, and on-the-job training to learn the auditing process.

DISTINGUISHING FEATURES

The Tax Auditor (Entry) is an underfill class for existing Tax Auditor 1 positions. The limited nature of the assigned work, on-the-job training and guidance given distinguish this class from the Tax Auditor 1. The agency determines the training period based on the individual's background, success in training classes and level of proficiency as assignments increase in difficulty. Upon completion of the training and meeting the minimum qualifications of the Tax Auditor 1, employees are placed in the Tax Auditor 1 classification.

DUTIES AND RESPONSIBILITIES

The duties listed below are not inclusive but characteristic of the type and level of work associated with this class. Individual positions may do all or some combination of the duties listed below as well as other related duties.

1. Tax Return Audits

Under the guidance of higher level audit staff, audits individual income tax returns to insure compliance with tax laws, rules and regulations. Examines selected returns with questionable items, clarifying with taxpayers or their representatives facts not clear on the return, and gathering and analyzing records, documents and other information. Researches State and Federal tax laws, rules and regulations, informs taxpayers of the audit findings and attends conferences and hearings involving simple issues. Enters taxpayer information into the computer system to establish deficiency or delinquency accounts, authorize refunds or adjust accounts.

2. Technical or professional support work

Provides instruction at training classes, reviews work of para-professionals, reviews and updates procedure manuals, reviews and revises pattern letters and coordinates special compliance projects.

3. Miscellaneous

Provides information to taxpayers on specific points of federal and state tax laws, regulations, administrative rules and policies through personal contact, telephone calls and by correspondence. Attends training classes on federal and Oregon tax laws, department procedures and computer systems.

RELATIONSHIPS WITH OTHERS

During the course of their work, the Tax Auditor (Entry) has contact with taxpayers and their representatives daily, either in person, on the telephone or through correspondence, to answer questions or verify information on income tax returns.

SUPERVISION RECEIVED

The Tax Auditor (Entry) receives guidance and training from higher level experienced auditors or a supervisor. Work methods are governed by standard procedures. The Tax Auditor (Entry) initially works under close supervision where work is reviewed in progress and at completion for completeness, accuracy and adherence to department policies, Federal and State income tax laws and Administrative Rules. As proficiency increases, review decreases.

GENERAL INFORMATION

The Tax Auditor (Entry) may be required to travel, including overnight trips, to audit entities in various geographic locations under a variety of working conditions, to work irregular hours as required and occasionally deal with irate or hostile taxpayers.

KNOWLEDGE AND SKILLS (KS)**Knowledge:**

General knowledge of accepted accounting practices and methods.
Basic knowledge of general business law.
Basic knowledge of personal computers.

Skills:

Skill applying interpretive decisions to specific issues.
Skill writing letters of inquiry or explanation.
Skill organizing and prioritizing work.
Skill in effective communication.
Skill working in a team environment.
Skill evaluating.

NOTE: The KNOWLEDGE and SKILLS are required for initial consideration. Some duties performed by positions in this class require different KS's. No attempt is made to describe every KS required for **all** positions in this class. Special certifications may be required of some positions. Additional knowledge and skill requirements will be explained on the recruiting announcement.

Adopted 4/90

Revised

STATE OF OREGON
 Dept. of Administrative Services
 Human Resource Services Division