



TAX AUDITOR 2

5632

GENERAL DESCRIPTION OF CLASS

The TAX AUDITOR 2 conducts field and office audits of tax returns and financial records of large domestic, multistate and multinational corporations, large sole proprietorships, partnerships, S Corporations, inheritance and fiduciaries for compliance with Federal and State tax laws. The Tax Auditor 2 acts as a team leader on audits and special projects as assigned and may assign research and audit work to other auditors. The Tax Auditor 2 may serve as a conference officer for conference level appeals, testify in hearings and represent the Department in tax court.

DISTINGUISHING FEATURES

This is the third level of a three-level series. Responsibility for independently auditing large multistate and multinational corporate tax returns and conducting complicated audits characterized by multiple entities distinguishes this class from the lower level. At this level, employees may also serve as conference officers and team leaders on assigned team projects.

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

Independently reviews, selects for examination and audits domestic, multistate and multinational corporate tax returns, large income sole proprietorships, partnerships, S Corporation, inheritance or fiduciary tax returns and financial records for compliance with Federal and State tax laws.

Serves as the team leader in audit cases requiring a team of auditors. Examines and tests taxpayers' ledgers, financial records, and third party information to determine accuracy of the tax return. Interviews taxpayers or their representatives to verify or obtain tax information. Applies tax law where there is no clear precedent. Writes audit reports and informs taxpayers of audit adjustments.

2. Tax Law Research

Researches any changes in State or Federal tax laws to keep current. Studies and applies complex, precedent-setting court rulings in written audit reports. Responds to inquiries from taxpayers, accountants, attorneys, other agencies and legislators on tax issues requiring research.

Serves as the team leader on assigned staff research projects such as legislation development and Administrative Rule changes. Reviews proposed legislation and testifies on behalf of the agency in legislative hearings regarding policy questions, proposed legislation, and Administrative Rules.

3. Project Leadership

Leads specific projects that have a major impact on Oregon taxpayers such as, publishing the tax packet, examining complex tax issues on many returns, and developing custom software applications for agency business functions.

Determines project feasibility, develops alternatives, and prepares project budget, schedule and time line. Designs process, trains line staff, evaluates success of project and communicates with stakeholders. Ensures that the project team interprets laws and policies consistently.

4. Conference Activities

Identifies audit issues by reviewing taxpayers' response to an audit finding. Reviews the audit file to determine the facts of the case. Conducts conference hearing with the auditors, taxpayers and their representatives, in person or by telephone, to solve differences found during the audit. Determines and interprets laws, rules, policies or procedures that apply to each case. Writes the conference report and letter of findings, waives penalty or interest as appropriate and gives feedback to the case auditor to improve future audit work.

5. Training/mentoring/subject area expert

Organizes and conducts training on tax law involving corporations, partnerships and fiduciaries. Serves as mentor to other auditors. Acts as the subject area expert resource for the agency.

RELATIONSHIPS WITH OTHERS

The Tax Auditor 2 has regular contact with taxpayers, their representatives, attorneys, accountants and tax consultants regarding audit issues. They request tax information by letter and may visit the taxpayer's place of business to examine ledgers, financial records and other data to verify information provided on the tax return. The Tax Auditor 2 meets with staff from other State and Federal agencies and legislative personnel when working on changes in Administrative Rules and tax laws.

SUPERVISION RECEIVED

The Tax Auditor 2 receives general supervision from the unit supervisor or manager. Audit reports are peer reviewed upon completion for conformance to department policies, Federal and State tax laws, and rules of the agency.

Employees follow Federal and State tax laws, Administrative Rules, and the policies of the agency in reviewing and auditing State tax returns, and serving as a conference officer.

GENERAL INFORMATION

The Tax Auditor 2 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 confused, frustrated, angry or hostile taxpayers.

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

Extensive knowledge of Oregon tax law and the federal Internal Revenue Code.
Extensive knowledge of legal research principles and techniques.
Extensive knowledge of common legal principles, court rules and court procedures.
Extensive knowledge of tax return structure and classifications.
General knowledge of accounting and auditing principles, practices and systems.
General knowledge of written and oral communication techniques.
General knowledge of techniques for dealing with hostile or potentially hostile individuals with diverse backgrounds.
General knowledge of team building, participation, leadership and goal-setting techniques.
General knowledge of applications for personal computers (e.g., operating systems, word processing, spreadsheets, data bases.)
General knowledge of financial and accounting systems.
General knowledge of business law and practices.

Skills:

Skill analyzing financial statements and accounting records used in preparing tax returns.
Skill interpreting, evaluating for relevancy and applying the Internal Revenue Tax Code and Oregon tax law.
Skill developing and applying written policies and procedures.
Skill researching various legal sources for technical information to develop Administrative Rules, legislative bills, or legal positions on tax issues.
Skill writing, developing, testing and teaching training units about tax law changes, court decisions and new Administrative Rules.
Skill identifying individuals and entities for audit potential and in substantial noncompliance with the tax laws.
Skill using various investigative tools and techniques to solve problems where there is no established answer.
Skill adapting and changing audit programs when unexpected developments and nonstandard circumstances warrant.
Skill providing technical instructions to large groups and individuals.
Skill identifying and evaluating tax planning, tax avoidance and tax evasion tactics and techniques.
Skill persuading individuals with contrary opinions as to fact or law.
Skill working independently to develop solutions to complex work assignments.
Skill evaluating and understanding various computerized accounting systems.

Some positions in this class may require one or more of the following:

Skill testifying as an agency representative at legislative hearings.
Skill conducting conference appeals and making binding decisions in accordance with established laws, rules, and operating procedures by preparing legal and technical documents and exhibits as they apply to both personal and multientity tax returns.
Skill analyzing and developing requirements for a processing system.
Skill coordinating and assigning technical research and audit responsibilities for team projects.

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

Adopted 4/90

Revised

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