

REVENUE AGENT II

NATURE OF WORK IN THIS CLASS:

This is moderately complex professional tax auditing work.

Employees in this class perform professional tax auditing work in the office and field involving a variety of moderately complex tax returns independently on an ongoing basis and participate in the full range of complex professional duties under closer supervision.

ILLUSTRATIVE EXAMPLES OF WORK: *(These examples do not list all the duties which may be assigned; any one position may not include all the duties listed.)*

Makes a pre-audit of individual, sole-proprietorship, partnership and corporation returns with moderate complexity; prepares audit work plan and schedule of questions that would be used as guideline during the examination.

Conducts moderately complex field examinations and audits of business accounts and transaction to verify tax liability; review taxpayer's files of prior years' returns; obtains information and supportive documents from third party individuals; examines gross receipts and use tax returns to ascertain whether income on business schedules was correctly reported; examines accounting books and records, receipts, bank statements, cancelled checks, and related documents in substantiations of deductions claimed.

Researches tax issues through the Tax Service Manual, Revenue Rulings, Internal Revenue Code and other guidelines.

Confers with taxpayer and/or his representative to resolve tax problems uncovered in the audit, explaining the reasons and authority behind proposed adjustments and securing, when possible, agreement on the items at issue, advises taxpayer of his appeal rights if agreement is not secured.

Maintains records and prepares audit report showing the tax effect of the examination, the discrepancies found and an explanation for each discrepancy.

Performs related work as required.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

Knowledge of the principles and practices of accounting and auditing.

Knowledge of income tax laws relating to individuals, proprietorships, partnerships and corporations and the records needed for preparation of the returns.

Knowledge of the common business practices and record keeping.

Ability to interpret and apply pertinent tax laws, rules, regulations, court decisions and other technical guidelines.

Ability to analyze income tax returns and substantiating documents for irregularities.

Ability to make work decisions in accordance with program guidelines.

Ability to maintain confidential information.

Ability to work effectively with the public and employees.

Ability to communicate effectively, orally and in writing.

Ability to maintain records and prepare audit reports.

Skill in the safe operation of a motor vehicle.

MINIMUM EXPERIENCE AND TRAINING:

- A. One (1) year of experience as a Revenue Agent I or equivalent work and graduation from a recognized college or university with a Bachelor's degree in accounting, business administration or related field, including or supplemented by 18 semester hours in intermediated/advance level accounting subjects; or
- B. Possession of a certificate as a Certified Public Accountant in a state, territory or the District of Columbia.; or
- C. Any equivalent combination of experience and training beyond the Bachelor's degree which provides the minimum knowledge, abilities and skills.

NECESSARY SPECIAL QUALIFICATIONS:

Possession of a valid driver's license

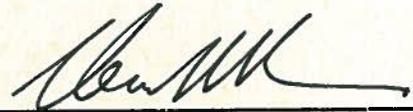
ESTABLISHED: JULY 1980

AMENDED: JANUARY 2005

PAY GRADE: L

HAY EVALUATION:	KNOW HOW:	E I 1	175
	PROBLEM SOLVING:	D 3 (33%)	57
	ACCOUNTABILITY:	D I C	<u>66</u>
			298

Note: This standard supersedes all previous standards.



VERNON P. PEREZ
Executive Director
Civil Service Commission