

REVENUE AGENT III

NATURE OF WORK IN THIS CLASS:

This is complex professional tax auditing work.

Employees in this class perform the full range of complex professional field examinations and audits of business accounts and transactions to verify tax liability on corporate, partnerships and other returns having complex tax issues.

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.)*

Performs field audits and examinations of accounting records and financial statements, legal documents, blank statements and other papers substantiating deductions to verify tax liability on corporate, partnerships and other returns having complex tax issues; obtains and analyzes third party records and documents for reconciliation purposes; reviews prior years' audit reports and case files.

Researches complex tax issues through reviews of court decisions, income tax laws and other technical 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.

May lead the work of less experience Revenue Agents.

Prepares detailed audit reports and maintains records.

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 tax auditing techniques.

Skill in the safe operation of a motor vehicle.

MINIMUM EXPERIENCE AND TRAINING:

- A. Three (3) years of experience in tax audit work, including two (2) years as a Revenue Agent II 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 intermediate/advance level accounting subjects; or
- B. Two (2) years of experience as a Revenue Agent II or equivalent work and 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: **M**

HAY EVALUATION:	KNOW HOW:	E I 1	200
	PROBLEM SOLVING:	E 3 (33%)	66
	ACCOUNTABILITY:	E I C	<u>76</u>
			342

Note: This standard supersedes all previous standards.



VERNON P. PEREZ
Executive Director
Civil Service Commission