REVENUE AGENT IV

NATURE OF WORK IN THIS CLASS:

This is highly complex professional tax auditing work.

Employees in this class perform highly specialized tax auditing work involving the most complex returns, including working as assistant tax conferees in hearing and evaluating protests regarding the taxpayer’s adjusted tax liability as determined by subordinate revenue agents and auditors. Employees often serve as team leaders over subordinate staff.

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.)

Examines the most complex corporate returns having highly complicated tax issues, such as consolidations, mergers, reorganizations, collapsible features, and accumulated surplus.

Conducts field audits and examinations of accounting books, statements, and related papers to verify and ascertain correctness of income and expenses reported on returns; legal documents pertaining to acquisitions of companies and assets, dissolutions and losses to determine the tax aspect of such transactions; corporate minutes of board and stockholders meetings to establish validity of policies set by such corporation with respect to tax issues.

Researches and interprets the Internal Revenue Code, Service Manuals, Regulations, Rulings, and court decisions applicable to tax issues developed during the audit.

Confers with taxpayers and/or their representatives 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.

Serves as assistant to the tax conferee; discusses tax problems with taxpayers and/or representative; researches problems presented.

Serves as international enforcement specialist involving foreign corporations doing business in Guam, Guam corporation with foreign subsidiaries, and resident and non-resident alien individuals.

Classifies corporate returns for audit.

Leads the work of subordinate revenue agents.

Assists government attorneys in preparing a tax case under litigation; may testify in court as the government’s witness.
Prepares a comprehensive audit and/or conference reports to be used to assess the tax or for litigation of the tax issues; presents a schedule of all adjustments, citing the law as an authority on each adjustment; computes the adjusted tax liability based on changes in the taxable income or deductions.

May conduct tax seminars and training courses on work procedures and pertinent provisions of tax laws and regulations.

Performs related duties 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 tax auditing techniques.

Skill in the safe operation of a motor vehicle.

**MINIMUM EXPERIENCE AND TRAINING:**

A. Four (4) years of experience in tax audit work, including one year as a Revenue Agent III 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. Three (3) years of experience in tax audit work, including one year as a Revenue Agent III 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:** N

**HAY EVALUATION:**

| KNOW HOW:  | E1 2 | 230 |
| PROBLEM SOLVING: | E3 (33%) | 76 |
| ACCOUNTABILITY: | E1C | 87 |

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Note: This standard supersedes all previous standards.

VERNON P. PEREZ
Executive Director
Civil Service Commission