**Revenue Examiner 1**

**(8657AR) AR23**

***This class is accountable for conducting or assisting in the examination of financial records and accounts of business and of individual taxpayers to insure accuracy of tax liability.***

EXAMPLES OF DUTIES

Performs a limited range of related duties in the examination of financial records; prepares for audits by reviewing tax returns, prior audit reports and other available data preliminary to the audit; in conducting a field audit, meets with taxpayers to discuss audit procedures, answers questions and obtains necessary information and records, then examines and verifies business and financial records; in conducting an office audit, reviews tax returns and supporting documents filed by taxpayers; prepares papers supporting all adjustments; computes assessments; reviews and discusses audit findings with taxpayer and/or representative to illustrate how tax laws and rulings apply to taxpayer's specific operations and support audit results; prepares statistical and narrative reports explaining and supporting audit results; answers taxpayers inquiries such as how to fill out a tax return and what records must be maintained; may participate in hearings of disputed cases; performs related duties as required. ***Note: Examinations may be conducted in the field or office and out of state as required.***

**Audit Division**: Conducts or assists in conducting taxpayer examinations for the income, corporation, sales, use and excise or public services taxes.

**Taxpayer Services Division**: Provides technical assistance to taxpayers; assists taxpayers in completing state tax returns and other related documents; assists in resolution of disputed bills or collection notices; obtains information from taxpayers and determines how tax laws and rulings apply to taxpayer's operations; researches and provides written responses to technical questions concerning state taxes; assists in creation and revision of tax publications, tax forms and training materials; represents division on interdepartmental committees; speaks about state taxes before practitioners and taxpayers; may assist in training lower level staff and temporaries; performs related duties as required.

KNOWLEDGE, SKILL AND ABILITY

Knowledge of professional auditing methods, procedures and practices; knowledge of accounting procedures, practices and systems of complex business corporations, partnerships and proprietorships; knowledge of tax accounting methods and practices; some knowledge of appropriate tax statutes; interpersonal skills; oral and written communication skills; ability to analyze complex accounts, tax reports and financial statements and records; ability to comprehend and apply tax statutes; ability to prepare clear, concise, comprehensive narrative and statistical reports and papers; ability to utilize computer software.

MINIMUM QUALIFICATIONS - GENERAL EXPERIENCE: Six (6) years of experience in accounting or auditing.

MINIMUM QUALIFICATIONS - SPECIAL EXPERIENCE: Two (2) years of the General Experience must have been at a paraprofessional level or above.

Notes: 1. Paraprofessional level accounting work is interpreted as work performed at the level of a full charge bookkeeper with responsibility for maintenance, reconciliation and balancing of a complete set of financial records. Work at this level requires exercise of independent judgment in applying bookkeeping and some basic accounting principles.
2. For State Employees, this is at the level of Assistant Accountant.

MINIMUM QUALIFICATIONS - SUBSTITUTIONS ALLOWED: 1. College training in accounting or a closely related field may be substituted for the General Experience on the basis of fifteen (15) semester hours equalling one-half (1/2) year of experience to a maximum of four (4) years for a Bachelor's degree.
2. A Master's degree in accounting may be substituted for one (1) year of the General and Special Experience.
3. Examination requirements met in any of the following may be substituted for one (1) year of the General and Special Experience: Certified Public Accountant, Certified Internal Auditor or Certificate in Management Accounting.

SPECIAL REQUIREMENTS: 1. Incumbents in this class may be required to travel.
2. Incumbents in this class may be required to possess and retain a valid Motor Vehicle Operator’s license.
3. Incumbents in this class may be required to speak a foreign language.