

Step 1 26.28
54,662/45

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Tax Auditor Agent 5	66855	014	05/11/2008	34

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Specializes in multiple tax types, tax issues, or ramifications of given tax or taxes for specific types of businesses (e.g., transfer pricing specialist; specialist in area of partnerships, limited liability companies & corporations where such entities are used for tax reduction purposes; industry specialist who is able to address significant tax issues across multiple taxes; specialist determining application of Generally Accepted Accounting Principles to various property valuation issues);

OR

Serves as Computer Audit Specialist & recommends solutions to resolve computer audits, sampling & electronic record related complications related to multiple tax types (e.g., analyzes electronic record retention systems, manipulates/translates system record information & recommends most effective method to secure audit data &/or draw statistically valid samples);

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Serves as technical consultant to other Tax Auditor Agents & supervisors on issues related to multiple tax types affecting completion of field audit or refund claim & writes articles for publication & delivers speeches at tax seminars as Recognized Technical Tax Auditor or industry expert based upon experience, publications, &/or professional certification (e.g., IPT certification designation), operates motor vehicle to transport confidential audit files & documentation, containers of taxpayer records or computer & peripherals necessary to conduct audit/refund investigation.

Conducts meetings with taxpayers & representatives to discuss technical tax issues & interpretations or particular circumstances in retrieving, translating, or interpreting electronic records; provides onsite direction & coordination of activities of team of lower-level tax auditor agents assigned to audit on specific audit or refund related issues related to multiple tax types; reviews audit population & recommends audit assignments for management approval; reviews submitted audit or refund examinations in assigned tax specialty to verify quality standards, uniformity & consistency of discretionary interpretations of tax law; reviews assigned tax specialty audit or refund examination findings in conjunction with additional information submitted or presented by taxpayer &/or tax auditor agent for purpose of fact-finding, verification & discretionary determinations to support resolution process with regard to taxpayer contested or questioned issues included in audit or refund findings; drafts & finalizes written correspondence to request information on technical matters applicable to auditor's work experience; confers with administrative review &/or Office of Chief Counsel &/or Attorney General's Office on appeals of assessments & refund denials & testifies before Board of Tax Appeals &/or courts.

Develops, evaluates & conducts regional &/or statewide tax &/or other technical training classes for internal &/or external personnel (e.g., core level & specialty training courses in taxes & training courses in workflow processes); prepares & delivers speeches & presentations to organizations as assigned; attends &/or assists in conducting regional & statewide tax meetings, workshops, conferences, seminars & similar educational sessions for public institutions & for internal department training; drafts training materials & procedural memos & provides input & updates; researches & composes technical papers for use & possible implementation of policies & procedures &/or independently works on or drafts segments of audit procedures, explanatory bulletins &/or memoranda of court decisions, tax laws, or legal opinions, &/or assists supervisors in conducting training classes for tax audit agents & tax commissioner agents.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; business correspondence*; audit tools; state & federal laws, rules, policies & procedures applicable to types of tax being audited; tax auditing; human relations; employee training & development. Skill in operation of personal computer; use of office system software & tax specific audit software; office equipment (e.g., facsimile equipment, photocopier, calculator)*, operation of motor vehicle. Ability to demonstrate technical knowledge pertaining to tax specialty, review audit population & recommend audit assignment for management approval & review submitted audit or refund examination to verify quality standards & uniformity & consistency of discretionary interpretations of tax law; use tax audit tools (e.g., statistical sampling; block sampling; managed audits; participatory audits, data screening, audit plans); demonstrate dexterity in use of hands to operate personal computer keyboard; lift, push, pull or otherwise move up to 25 pounds of audit files & documentation, containers of taxpayer records, or computer & peripherals necessary for conduct of audit/refund investigation; handle routine & sensitive inquiries from & contacts or conduct discussions with taxpayers, their representatives, & other government officials.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

-2 years exp. as Tax Auditor Agent 4, 66854; bachelor's degree or higher degree per Section 5703.17(B) O.R.C. in accounting, business administration, economics, finance, management, public administration or other business related field; 30 semester credit hours or 45 quarter credit hours of accounting courses which may include up to 8 semester credit hour or 12 quarter credit hours of business-related courses; valid driver's license;

-Or within last 6 years have at least 4 years exp. in accounting &/or auditing &/or taxation exp.; bachelor's degree or higher degree per Section 5703.17(B) O.R.C. in accounting, business, business administration, economics, finance, management, public administration or other business related field; 30 semester credit hours or 45 quarter credit hours of accounting courses which may include up to 8 semester credit hours or 12 quarter credit hours of business-related courses; valid driver's license;

-Or within last 10 years have 8 years exp. in accounting &/or auditing &/or taxation exp.; 21 semester credit hours or 31 quarter credit hours of accounting courses; valid driver's license;

-Or within the last 14 years have 12 years exp. in accounting &/or auditing &/or taxation exp.; 9 semester credit hours or 13 quarter credit hours of accounting courses; within last 5 years have 3 years exp. that involved one or more of following: carrying out planning & implementation of computer-assisted audits as a computer audit specialist, or specializing in taxation of or audits of particular industries or business enterprises having significant tax issues across multiple taxes, or specializing in taxation of or audits of unique business structures, or specializing in taxation of or audits of corporations having significant tax issues across multiple taxes, or specializing in transfer pricing & advance pricing, or specializing in GAAP as applied to valuation of assets & presentation of financial statements; valid driver's license;

-Or 3 years as Tax Auditor Agent 4, 66854; 21 semester credit hours or 31 quarter credit hours of accounting courses; valid driver's license;

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-Or Current CPA, CMA, or CIA certificate, or JD, LLB, MBA, or Master's Degree in Taxation or Master's Degree in Accounting, or Professional Tax Designation issued by Institute for Professionals in Taxation or International Association of Assessing Officers or designation as an Enrolled Agent of the Internal Revenue Service; 9 semester credit hours or 13 quarter credit hours of accounting courses; within last 5 years have 3 years exp. that involved one or more of following: carrying out planning & implementation of computer-assisted audits as a computer audit specialist, or specializing in taxation of or audits of particular industries or business enterprises having significant tax issues across multiple taxes, or specializing in taxation of or audits of unique business structures, or specializing in taxation of or audits of corporations having significant tax issues across multiple taxes, or specializing in transfer pricing & advance pricing, or specializing in GAAP as applied to valuation of assets & presentation of financial statements; valid driver's license.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Successful completion of training in (1) two advanced auditing tax specific industry related professional development courses (i.e., not previously completed to satisfy training requirement in another agent/auditor level) in tax technical specialty area (e.g., transfer pricing specialist training &/or training in GAAP application to property valuation issues, etc.) & (2) computer auditing (i.e., not previously completed to satisfy a training requirement in another agent/auditor level). Employee must complete mandated training within two years from date of appointment or be subject to discipline.

Note: Employees must successfully complete designated prerequisites.

UNUSUAL WORKING CONDITIONS:

Some field assignments may require extensive travel & overnight stays as necessitated by particular task, geographical location & expertise required.

Note: Travel includes operation of a motor vehicle. Incumbent must provide their own transportation.