

Class Concept

The Revenue Tax Auditor I is a working level auditor. Positions in this class conduct examinations of taxpayers financial records to determine accurate tax liability for any of the tax schedules administered by the Department including, but not limited to, individual income, partnership, fiduciary, gift, inheritance, sales and use, motor vehicle lease, scrap tire, sales utilities, white goods, corporate income and franchise, freight car lines, electric power, natural gas, water and sewer, telephone companies, mutual burial, motor fuels, and withholding tax.

This position maintains responsibility for identifying non-compliance from a review of filed tax returns, and performs an examination of the taxpayer's books and records to ensure compliance and recovery of lost revenue. If taxpayer records are incomplete, this position maintains responsibility for securing data from third parties, analyzing this data to reconstruct taxpayer financial and tax records to determine tax liability. The position may also conduct examinations that involve illegal activity, or tax protestors. This position regularly interacts with taxpayers, their accountant or attorney through written correspondence, telephone, or direct interview to discuss tax, audit scope, and audit findings as well as compile necessary data to build audit case for potential litigation.

Recruitment Standards

Knowledge, Skills, and Abilities

- Basic knowledge of accounting principles and auditing techniques and the ability to apply these techniques while analyzing a taxpayer's tax situation in order to ascertain the correct tax liability is mandatory.
- Working knowledge of the revenue laws of North Carolina, the North Carolina administrative code, the divisions' technical advice memorandums and directives, departmental policies, Secretaries' decisions, court decisions, and Attorney Generals' opinions is required to facilitate the auditors' examinations for all tax schedules, including motor fuels and insurance premiums tax.
- Basic knowledge of the Internal Revenue Code, and court cases from other states.
- Basic knowledge of a variety of accounting systems, including computerized systems, including those peculiar to certain businesses and industries in order to make complex tax determinations is required.
- Ability to investigate beyond what is reported on a tax return, or to detect situations where the potential exists for taxes to be understated or expenses/deduction to be overstated is required.
- Skills to interact effectively with taxpayers and their representatives to communicate examination findings, bases for conclusions reached, including complex interpretations of tax law, administrative code, and divisions' technical advice memorandums and directives is required.
- Ability to write comprehensive, concise reports of examinations that serve as the basis for changes and proposed adjustments in cases of considerable importance and complexity.

Minimum Education and Experience

Bachelor's degree in Business Administration, Economics, Accounting or related field with at least twelve semester hours of accounting from an appropriately accredited institution; or an equivalent combination of education and experience.