



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

REVENUE AUDITOR I

Job Number: 20001807

Job Code: 95520V230916

Job Group: 9500 - REVENUE

Job Established: 12/16/1989

Job Revised: 09/16/2023

Grade: 12 Salary (MIN - MID):

\$18,680-\$28,020 - Hourly

\$3,035.50-\$4,553.26 - 37.5 Hr. Monthly Salary

\$3,237.88-\$4,856.80 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months, except as provided in KRS 18A.111.

CHARACTERISTICS OF THE JOB: *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Under direct supervision conducts beginning level audits with single issues requiring basic adjustments of tax returns, related records, accounts or other data to ensure accuracy of the returns, reports and payment and extent of tax liabilities.; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree which must include twenty semester hours or thirty quarter hours in pure accounting courses.

EXPERIENCE, TRAINING, OR SKILLS:

NONE

Substitute EDUCATION for EXPERIENCE:

NONE

Substitute EXPERIENCE for EDUCATION:

Certification as Certified Public Accountant or as a Certified Internal Auditor will substitute for the required education; OR Experience with a financial institution, corporation, college, university, state, local, or federal government in financial analysis, economic analysis, Kentucky tax administration, financial planning, cost analysis, credit analysis or loan analysis, accounting, or a related field will substitute for the required education on a year-for-year basis. Two years of professional level tax experience in the audit, review or preparation of excise, corporation, or individual income tax withholding, or property and/or sales tax within a state government Revenue Department or the Internal Revenue Service will substitute for the twenty accounting hours.

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

NONE

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Performs beginning level single issue audits of tax returns for compliance with Kentucky tax laws and regulations. Reviews the basic adjustments to ensure all additions and subtractions are correct, confirms payments, issues refund, may bill for underpayments or for basic disallowed return adjustments. Answers taxpayer phone calls and web response inquires. Reviews and issues letters of good standing. Performs exemption certificate verifications. Determines the taxability of items and legality of deductions claimed. Performs beginning level field audits. Researches tax laws, regulations, policies, etc., and reaches a taxability determination on specific items or categories of items based on an analysis of the research findings and the pertinent facts of the case. Examine individuals, company, or corporation books and reports to determine tax accuracy and payment and extend of liabilities. Prepares records and reports that explain adjustments made to tax returns. Provides verbal and written responses to questions from taxpayers regarding interpretation of tax laws and regulations. Reviews publications, bulletins, court cases, and federal tax laws to stay abreast of changes affecting the audit of Kentucky tax returns.

UNIQUE PHYSICAL REQUIREMENTS:

Any unique physical requirements necessary to perform the duties of a specific position will be listed on the individual position description, if applicable

TYPICAL WORKING CONDITIONS: *Incumbents in the job will typically perform their job duties under these conditions.*

Incumbents working in this job title primarily perform duties in an office setting. Travel may be required.

ADDITIONAL REQUIREMENTS:

Upon employment, employees in this job classification may be required to maintain a valid driver's license and may be required to drive a licensed vehicle. This status may be necessary for the length of time in this job classification. If this is necessary, it will be listed in the specific position description for the position at issue. Applicants and employees in this job classification may be required to submit to a drug- screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

The Commonwealth of Kentucky does not discriminate on the basis of race, color, sex, disability, age, national origin, religion, sexual orientation, gender identity or expression, pregnancy or related medical condition, marital or familial status, ancestry, political affiliation, genetic information, or veteran status in accordance with state and federal laws.