



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

REVENUE AUDITOR II

Job Number: 20001808

Job Code: 95530V230916

Job Group: 9500 - REVENUE

Job Established: 12/16/1989

Job Revised: 09/16/2023

Grade: 13 Salary (MIN - MID):

\$20,549-\$30,824 - Hourly

\$3,339.22-\$5,008.90 - 37.5 Hr. Monthly Salary

\$3,561.84-\$5,342.84 - 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.*

With limited supervision conducts intermediate level audits that consists of small consolidated tax returns, related records, accounts or other data of a single tax type with multiple issues 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 includes twenty semester hours or thirty quarter hours in pure accounting courses.

EXPERIENCE, TRAINING, OR SKILLS:

One year of experience auditing tax returns.

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 audits of tax returns with multiple one-type tax issues for compliance with Kentucky tax laws and regulations. Reviews smaller consolidated tax returns. Determines the taxability of items and legality of deductions claimed. 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. Prepares records and reports that explain adjustments made to tax returns. Reviews and prepares responses to taxpayers objection(s) to office audit adjustments made to tax returns and explains the pertinent law, regulation(s), and policy which caused the adjustment action. Provides verbal and written response to technical questions from taxpayers regarding interpretation of tax laws. Reviews publications, bulletins, court cases, and federal tax laws to stay abreast of changes affecting the audit of Kentucky tax returns. Initiates any assessments or refunds resulting from field audits. Conducts field audits within and outside of the state.

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.