

**CLASS TITLE: REVENUE AGENT I**

**Class Code: 02683300**

**Pay Grade: 24A**

**EO Code: B**

**CLASS DEFINITION:**

**GENERAL STATEMENT OF DUTIES:** To assist in the performance of comprehensive field or office tax audits of the accounting records, tax returns and other evidential materials to determine the proper tax liabilities under the State's various laws; to assist in the preparation of reports as to the findings of such audits; and to do related work as required.

**SUPERVISION RECEIVED:** Works under the close supervision and receives instruction from a Revenue Agent of higher grade while assisting in conducting tax audits; work is reviewed in progress for conformance to Rhode Island tax laws, regulations and procedures and for the application of generally accepted auditing standards and techniques.

**SUPERVISION EXERCISED:** Usually none.

**ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:**

To assist in the performance of comprehensive tax audits of accounting records, tax returns and other evidential materials of individuals, partnership and corporate business organizations to determine the proper tax liabilities under the State's tax laws.

To assist in the audit by: determining the appropriateness of the method used by the taxpayer to prepare the return and evaluating the extent to which such methods used cause differences in tax liability; sampling or testing various types of evidential materials necessary to the audit and calculating the audit results from such sampling and testing; and/or calculating the proper tax liabilities from audit results with the computation of any additional amounts which might be due.

To assist in reporting the results of the audit as performed including statements as to the scope of the audit, a description of the audit procedures use (including the extent of sampling), statements regarding the methods used by the taxpayer to prepare the return and the propriety of such methods, a summary of the findings including a determination of additional taxes due if any and a narrative regarding the taxpayer's agreement or disagreement with audit findings and recommendations as necessary for future reference.

To assist in handling inquiries regarding the State's various tax laws.

To do related work as required.

**REQUIRED QUALIFICATIONS FOR APPOINTMENT:**

**KNOWLEDGES, SKILLS AND CAPACITIES:** A working knowledge of generally accepted accounting principles and generally accepted auditing standards and the ability to apply such knowledge in making comprehensive tax audits of accounting records and other data of individuals, partnerships and corporations; a working knowledge of Rhode Island tax laws (including regulations, bulletins and policy memoranda); and related capacities and abilities.

**EDUCATION AND EXPERIENCE:**

**Education:** Such as may have been gained through: graduation from a four-year college of recognized standing with a major in accounting or twenty-seven (27) credits in accounting or a Master's Degree in Accounting.

**SPECIAL REQUIREMENTS:** At the time of appointment, must possess a valid Rhode Island Driver's License. Said license must be maintained as a condition of employment

Class Created: May 17, 1992

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