

**CLASS TITLE: REVENUE AGENT II**

**Class Code: 02683400**  
**Pay Grade: 26A**  
**EO Code: B**

**CLASS DEFINITION:**

**GENERAL STATEMENT OF DUTIES:** To perform comprehensive field or office tax audits of the accounting records, tax returns and other evidential materials of individual, partnership and corporate business organizations to determine the proper tax liabilities under the State's various laws; to prepare Reports as to the findings of such audits; as required to participate in hearings of various forms and formalities; and to do related work as required.

**SUPERVISION RECEIVED:** Works under the general supervision of a superior from whom assignments are received with some instructions; work is reviewed usually upon completing for results obtained and for conformance to Rhode Island tax laws, regulations and procedures and for the application of generally accepted auditing standards and techniques.

**SUPERVISION EXERCISED:** Supervises and reviews work of such personnel as may be assigned to assist; on occasion will assist a superior in the training of new personnel.

**ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:**

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

To plan the audit by: evaluating the methods used by the taxpayer to prepare the returns under audit; analyzing the returns and other related documentation against specific audit criteria; select sampling periods to be used; research regarding the taxpayer and its operation in various sources; and/or by correspondence and personal contact.

To perform 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 may cause differences in tax liability; sampling or testing various evidential materials necessary to the audit and calculating the audit results from such sampling and testing; and/or calculating the proper tax liabilities from the audit results with computation of any additional amounts which might be due.

To present the findings of the audit to the taxpayer or his representative and attempt to gain concurrence from said taxpayer on all phases of the audit.

To report the results of the audit as performed including statements as to the scope of the audit, a description of the audit procedures used (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 the audit findings and recommendations as necessary for future reference.

As required, to participate in hearings of various forms and formalities.

To assist a superior 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 the ability to apply such knowledge to the planning, performance and summarization of the audit; the ability to maintain effective working relationships with taxpayer, their legal representatives and other fellow professionals; 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.

Experience: Such as may have been gained through: employment as a Revenue Agent I or other experience substantially equal thereto.

Or, any combination of education and experience that shall be substantially equivalent to the above education and experience.

**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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