

CLASS TITLE: SENIOR REVENUE AGENT

Class Code: 02682300
Pay Grade: 28A
EO: B

CLASS DEFINITION:

GENERAL STATEMENT OF DUTIES: As assigned, to perform comprehensive field or office tax audits of a difficult and complex nature of the accounting and related financial records or reports of individual, partnership and corporate business organizations including major multistate corporate entities doing business in Rhode Island in order to determine their tax liability under the State's tax laws; as required, to perform such audits at corporate locations situated in out-of-state sites on an overnight (s) basis; or, as assigned, to plan, organize, coordinate and direct the work of a staff engaged in the conduct of a small state tax program under the State's tax laws involving the determination and assessment of taxpayer liability; to prepare reports as to the results of such audits; 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 in outline form with considerable latitude for the exercise of initiative and independent judgement; work is reviewed through conferences and submitted reports for results obtained and conformance to laws, departmental or agency policies, objectives, rules and regulations, and accepted auditing methods, practices and techniques.

SUPERVISION EXERCISED: Plans, organizes, coordinates, supervises and reviews the work of a professional and/or clerical staff; reviews work in process and/or upon completion for results obtained and conformance to laws, departmental or agency policies, objectives, rules and regulations, and accepted auditing methods, practices and techniques.

ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:

As assigned, to perform comprehensive tax audits of a difficult and complex nature of the accounting and related financial records or reports of individual, partnership and corporate business organizations to determine their tax liability under the State's tax laws such as the examination and analysis of ledgers, journals, cash books, vouchers, schedules of amortization, depreciation and depletion, bank accounts, financial statements, brokerage and checking accounts; advertising, insurance, operating, asset and capital and improvement accounts; and other such accounts or entries as may be required to determine tax liability; to present findings of the audit to the taxpayer and to attempt to reach agreement on the determination of tax liability; to prepare a detailed report upon completion of the audit, containing the scope and procedures followed, extent of test-checking performed, substantiating data, and a summary of findings and recommendations; to participate in hearings of various forms and formalities; and to assign, supervise and review the work of professional and/or clerical staff assigned to assist; or

As assigned, to plan, organize, coordinate and direct the work of a professional and clerical staff engaged in the conduct of a small state tax program under the State's tax laws, involving the determination and assessment of the tax liability of dealers, distributors, and employers doing business within the State in accordance with the provisions of such tax laws; to be responsible for preparing material for use in the prosecution of delinquent accounts and for the prosecution of those who have violated the provisions of the tax laws; to conduct interviews or conferences for the purpose of clarifying matters involving tax liability and, when necessary, to advise on matters pertaining to the interpretation of the various provisions of the tax laws; to interpret and apply the various provisions of the tax laws dealing with taxpayer liability, determinations, assessment and collections, or other comparable tax provisions under the law and to consult with a superior in difficult cases or on matters of law interpretation; and to assist

superiors in the development of policies, rules and regulations necessary for the enforcement of the various provisions of the tax laws.

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

To do related work as required.

REQUIRED QUALIFICATIONS FOR APPOINTMENT:

KNOWLEDGES, SKILLS AND CAPACITIES: A thorough knowledge of the principles, practices and techniques of accounting and the pertinent provisions of the State's tax laws, rules and regulations dealing with taxpayer liability and the ability to apply such knowledge, as assigned, in performing tax audits of a difficult and complex nature of accounting and related financial records or in planning, organizing, coordinating and directing the work of a staff engaged in the conduct of a small tax program involving the determination and assessment of taxpayer liability; the ability to interpret, explain and apply the various provisions of the State's tax laws, rules and regulations dealing with taxpayer liability, determinations, assessments and collections, or other comparable tax provisions under the law; the ability to conduct interviews or conferences with taxpayers, or their appointed representatives, to clarify matters involving tax liability or to present findings of an audit to a taxpayer and to attempt to reach an agreement on the determination of tax liability; the ability to assist superiors in the development of policies, rules and regulations necessary for the enforcement of the various provisions of the State's tax laws; the ability to establish and maintain effective working relationships with taxpayers and to assess and explain tax determinations made and/or audits performed; and related capacities and abilities.

EDUCATION AND EXPERIENCE:

Education: Such as may have been gained through: graduation from a college of recognized standing with specialization in accounting or business administration; and

Experience: Such as may have been gained through: employment as a Revenue Agent; or, employment in an auditing or accounting position in a governmental agency or in private industry requiring the preparation, examination, or auditing of financial records for the preparation and filing of tax returns or the determination and/or assessment of taxpayer liability; or, employment in a position in a governmental agency involving the interpretation and/or application of tax laws or the enforcement of laws under which taxes are assessed and collected.

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

SPECIAL REQUIREMENT: At the time of appointment must possess a valid R. I. Driver's license. Said license must be maintained as a condition of employment. Must be the owner of or have access to the use of a motor vehicle for the performance of these duties.

Class Created: August 25, 1991

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