CLASS TITLE: **TAX EXAMINER I**

Class Code: 02684200
Pay Grade: 24A
EO Code: B

CLASS DEFINITION:

GENERAL STATEMENT OF DUTIES: To perform audits of employer payroll tax filings, documents and records for accuracy and completeness; to research and conduct employer interviews to determine tax liability based on tax laws and regulations; to make field and special investigations as necessary; and to do related work as required.
SUPERVISION RECEIVED: Receives assignments in general and specific form; work is reviewed in process and upon completion for conformance to law, regulations, and instructions.
SUPERVISION EXERCISED: May supervise the work of others assigned to assist.

ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:

To perform audits of employer payroll tax filings, documents and records for accuracy and completeness.

To research and conduct employer interviews to determine tax liability based on tax laws and regulations.

To make field and special investigations as necessary.

To review employers' information in a computer-based system upon receipt of a verification audit memo.

To ensure and verify that employers are registered with the correct status and are following employer tax rules based on entity types, and to organize their account with reference to status, quarterly filings, wage record, status, and delinquency.

To conduct research when employers are not registered and visit businesses' physical location(s) to gather additional information as needed.

To perform research of taxpayers' hard copy and digital records such as journals, cashbooks, accounts receivable/payable, ledgers, payroll records (time sheets, W2's, 1099's, electronic data apps, sales slips, and related documentation

To review businesses' federal tax returns when auditing specific business entity types including but not limited to sole proprietors, partnerships, corporations, and municipalities.

To request subpoena(s) from the Department of Labor and Training (DLT) Legal unit when employers are not cooperative.

To conduct introductory interviews with the responsible parties to explain the reason for the audit before the required records are reviewed and to gather, formulate, and interpret the data received and create new audit spreadsheets.

To request additional back up documentation (such as invoices, certificate of liability insurance, business cards) to determine if individuals receiving questionable payments are independent contractors.

To determine the extent to which tax returns are accurate.

To maintain control accounts and financial records of monies received.

To provide taxpayers with information pertaining to the requirements of the Employment Security and Temporary Disability Insurance Acts and specific methods and procedures to be followed for compliance.

To conduct special investigations for the verification of examinations or findings of fact in cases where noncompliance with law or regulations is suspected, and to make other investigations as required.

To prepare audit reports with findings and determinations including calculations of over/under payments.

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

To provide information to other states requesting information to complete their assignments on RI based employers.

To do related work as required.

REQUIRED QUALIFICATIONS FOR APPOINTMENT:

KNOWLEDGE, SKILLS AND CAPACITIES: A working knowledge of generally accepted accounting principles and methods, standards and procedures used in examining tax filings and related records; skill in performing mathematical computations; the ability to apply such knowledge in making comprehensive tax liability determinations based on accounting records and other data of individuals, partnerships and corporations; a working knowledge ~~of~~ the Employment Security and Temporary Disability Insurance Acts (including regulations, bulletins and policy memoranda); the ability to research, compile, compose written financial reports and findings; the ability to respond to taxpayers inquiries into tax laws, policies and procedures in a professional and timely manner; the ability to make field investigations relating to such examinations; the ability to maintain effective working relationships with taxpayers, their legal representatives and other fellow professionals; the ability to utilize a variety of computer software and databases in the completion of duties; and related capacities and abilities.

EDUCATION AND EXPERIENCE:

Education: Possession of a Bachelor's degree in Accounting or a closely related financial field.
Or, Possession of an Associate's degree in Accounting or a closely related financial field and at least two (2) years of experience performing a variety of audit-related tasks involving the review of employer payroll tax filings, documents and records.

Class Revised: August 25, 1991
Editorial Review: March 15, 2003
Class Revised: November 21, 2021