ILLINOIS DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
CLASS SPECIFICATION

REVENUE AUDITOR II POSITION CODE: 38372
Effective: 3-1-11

DISTINGUISHING FEATURES OF WORK:

Under direction, is regularly assigned to conduct and/or review selected, large Illinois and/or out-of-state audits of corporations, businesses, partnerships and individuals involving taxes administered by the Department of Revenue at the journey work level; serves as an auditor-in-charge, assigning, directing and reviewing the activities of an audit team conducting large scale audits of large corporations, industries and business entities; confers and corresponds with taxpayers and/or their representatives concerning tax audit issues and findings; interprets and resolves technical problems in the course of the audit; prepares and/or reviews and approves audit reports; testifies as an expert witness at informal hearings and/or in court; researches tax laws, rules, regulations and other resource materials applicable to cases.

Work assignments at this level are graded in the central office prior to assignment to assure the regular assignment of large-scale audits of all but the greatest complexity.

ILLUSTRATIVE EXAMPLES OF WORK:

1. Reviews audits to large-sized corporations, partnerships and individual taxpayers under the Retailers' Occupation Tax, Miscellaneous Taxes Act and/or income tax covering deficiencies, delinquencies, claims for credit and no liability examinations, examines and analyzes audits of a moderately complex nature involving discrepancies, deficiencies, transferee and jeopardy matters and other cases of an unusual tax, legal or accounting nature.

2. Serves as an auditor in charge, assigning, directing and reviewing the activities of an audit team conducting large-scale audits of large corporations, industries and business entities.

3. Performs professional and technical duties in conducting tax audits involved in establishing tax liabilities for collection and assessment purposes against bankrupt estates, probate estates and businesses involved in assignment for the benefit of creditors pertaining to all taxes administered by the Department of Revenue; establishes liabilities for open periods for voluntary and involuntary bankrupt estates not selected for audit.

REVENUE AUDITOR II (Continued)

4. Conducts audits of Illinois and/or out-of-state taxpayers subject to one or more taxes administered by the department; examines appropriate operating, asset, capital and liability accounts for completeness and accuracy; performs detailed audits of invoices of purchase and sales and other evidence of usage and sale of taxable items to determine that proper tax liability is reflected; determines gross sales and applies tax rate to net taxable sales; performs motor fuel, liquor and cigarette tax audits to determine proper tax liability.

5. Performs Retailers' Occupation Tax, income tax and withholding tax audits of corporations, partnerships and individuals under investigation that are suspected or alleged to be in criminal or civil violation of one or more tax acts; checks tax returns for apparent irregularities; verifies legality of claimed exemptions.

6. Reviews and analyzes taxpayer's records, field audits, hearings officers' recommendations and other related material pertaining to taxpayers protests of tax liability and claims for refunds to determine propriety and accuracy, and to determine value and conformity to applicable laws, rules and regulations; reviews accounting and audit issues on cases in which hearings officers have recommended adjustments.

7. Participates as a team member in more complex Illinois audits, out-of-state audits and/or audit reviews, receiving and completing selected segments of accounts being audited; checks and analyzes financial statements, balance sheets, sales reports and statistical reports; prepares work schedules to reconcile and summarize audit findings.

8. Prepares and/or submits amended returns and/or reports recommending further action; prepares correspondence and/or discusses with taxpayers and/or their representatives, transactions, proposed adjustments, legal positions, audit results and/or amended returns; prepares detailed conference reports including case issues, disputed liabilities or claims for refunds and recommended action.

9. Attends hearings and informal conferences with taxpayers and their representatives, and/or in cases of protested liability, testifying and producing documentation to support department's position and proposed tax liabilities.

REVENUE AUDITOR II (Continued)

10. Receives advanced training involving new or revised statutes, rules and regulations, agency policies and procedures, and audit methods and techniques needed to enhance auditing skills and knowledges; as necessary, provides guidance and assistance to less experienced auditors engaged in auditing taxpayer's books and records.

11. May draft selected segments of audit procedure manuals, including audit policy statements, application of tax laws to auditing procedures and indices for manuals; may write explanatory bulletins and memoranda relating to management policy, court decisions, interpretations of tax laws and legal opinions; assists higher level auditor in classroom training programs designed to instruct auditors in new and/or existing tax auditing procedures and use of audit manuals.

12. Performs other duties as required or assigned which are reasonably within the scope of the duties enumerated above.

DESIRABLE REQUIREMENTS:

Education and Experience

Requires a bachelor's degree in accounting, business administration, or finance, with a minimum of 21 semester hours of progressive coursework in accounting, and additional coursework in management and business administration, business law, computer science, economics and statistics.

Requires two years professional experience in the tax auditing of books, records and documents of corporations, partnerships and individuals as a Revenue Auditor I.

Knowledges, Skills and Abilities

Requires working knowledge of methods and techniques of tax accounting and auditing.

Requires working knowledge and understanding of the various types of records maintained by businesses, partnerships and individuals.

Requires working knowledge of the various tax laws administered by the Department of Revenue.

Requires working knowledge of methods, procedures and techniques utilized in the examination and review of tax returns and supporting documentation, and in determining and recommending appropriate corrective action.

REVENUE AUDITOR II (Continued)

Requires working knowledge of files, procedural manuals and other related materials utilized in the research and analysis of tax returns and supporting documentation.

Requires ability to read, interpret and analyze journals, ledgers, balance sheets, and other types of financial documentation.

Requires ability to detect occupational, noncompliance, legal and/or technical errors in the process of reviewing tax returns and supporting documentation, and make determinations within established guidelines.

Requires ability to prepare and maintain statistical and informational records and reports.

Requires ability to establish and maintain satisfactory working relationships with the public and other employees.

Requires ability to obtain necessary information in a tactful and diplomatic manner.

Requires ability and willingness to travel extensively and frequently, often keeping irregular hours.

Requires access to an automobile, and possession of an appropriate valid driver's license for the operation of a motor vehicle.