



New Mexico State Personnel Office

2600 Cerrillos Road
Santa Fe, New Mexico 87505-0127

Classification Description

TAX AUDITOR

Class Title	Class Code	Pay Band	Alt Pay Band*
Tax Auditor I	C20131	55	60
Tax Auditor II	C20132	60	65
Tax Auditor III	C20133	65	70
Tax Auditor IV	C20134	70	75

**In accordance with State Personnel Board Rule 1.7.4.10 NMAC, the assignment to alternative pay bands shall be reviewed annually to determine appropriateness.*

Occupation Description

Examines, analyzes and interprets tax accounting records for the purpose of determining compliance with federal and state laws, statutes, rulings, and regulations, and generally accepted accounting and auditing standards; Completes tax audits of corporations, businesses and individuals; Prepares and presents audit reports. Analyzes and evaluates accounting systems, accounting records, and third party documentation.

Nature of Work

Tax Auditors, working at the Taxation and Revenue Department, schedule audits; conduct analyses and inspections, and review operations and/or records. Tax Auditors prepare and present reports of findings and recommendations to management, directors, or legislators. They prepare audit working documents by examining, reviewing, and analyzing accounting, and inventory records. Monitor follow-up on implementation of corrective actions; audit information system development, data processing administration and maintenance, computer control and operations, and/or management controls in an electronic data processing environment. Provide guidance, direction and interpretation of federal and state statutes, regulations, and Department policies to all taxpayers. The occupation of Tax Auditor requires independence, complex analytical skills, and mastery of applying professional laws and standards sufficient to conduct complex assignments involving interfaces and interrelationships between and among programs, systems, functions and policies. They communicate with entities being audited, Certified Public Accountants (CPAs), attorneys, employees, managers, customers, legislators and other agencies. In-state and/or out-of-state travel may be required.

Distinguishing Characteristics of Levels

Examples of work are intended to be cumulative for each progressively higher level of work. The omission of specific statements does not preclude management from assigning other duties which are reasonably within the scope of the duties.

Tax Auditor I

- Assist or conduct entry level tax account audits of businesses or individuals.
- Examine and test ledgers, journals, and other source documents, i.e. invoices, cash sales tickets, charge slips, bank statements and/or cash register tapes.

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- Review and analyze contracts to determine tax liability or other tax-related issues with supervisor assistance.
- Verify the accuracy of taxpayers' tax reporting against source documents.
- Prepare reports to include narratives and schedules for review by supervisor on findings and recommendations.
- Assist in planning the course of action for auditing the taxpayer.
- Analyze, interpret, and apply appropriate tax laws, regulations and rulings to situations revealed during course of audit with supervisor assistance.
- Conduct tax audit research and fieldwork using internal and external data sources with supervisor assistance.
- Assist in evaluating taxpayer accounting systems and internal controls for adequacy.
- Discuss with supervisor audit selection, tax audit plan, appropriate tax laws, regulations, and rulings during phases of the tax audit.
- Keep taxpayers and/or taxpayer representatives, to include CPAs and attorneys, informed and apprised of all phases of the tax audit process with supervisor assistance.
- Answer taxpayer inquiries with assistance of supervisor.
- Assist Legal Services Bureau in legal matters related to audits performed to include participating in informal and formal conferences, providing depositions, and/or testifying at hearings or District Court.

Recommended Education and Experience for Full Performance

Bachelor's Degree in Accounting, Finance, Business Administration, or Taxation to include twelve (12) semester hours of accounting or auditing (three semester hours in finance or business law may substitute for up to three semester hours of accounting or auditing). Four (4) years of experience in Auditing, Accounting, Taxation, Collections, and/or Finance may substitute for the Bachelor's Degree.

Minimum Qualifications

Associates Degree in Accounting, Finance, Business Administration, or Taxation to include nine (9) semester hours of accounting or auditing (three (3) semester hours in finance or business law may substitute for up to three (3) semester hours of accounting or auditing). Two (2) years of experience in Auditing, Accounting, Taxation, Collections, and/or Finance may substitute for the Associates Degree.

Tax Auditor II

- Conduct tax account audits of small to moderate sized businesses or individual tax payers, independently or as a member of an audit team.
- Examine and test ledgers, journals, and other source documents, i.e. invoices, cash sales tickets, charge slips, bank statements, and/or cash register tapes.
- Apply sampling techniques as applicable with assistance of lead auditor or supervisor.
- Review and analyze contracts to determine tax liability or other tax-related issues.
- Verify the accuracy of taxpayers' tax reporting against source documents.
- Plan the course of action for auditing the taxpayer.
- Analyze, interpret, and apply appropriate tax laws, regulations and rulings to situations revealed during course of audit.
- Conduct tax audit research and fieldwork using internal and external data sources.
- Evaluate taxpayer accounting systems and internal controls for adequacy and accuracy.
- Discuss with supervisor audit selection, tax audit plan, appropriate tax laws, regulations and rulings during phases of the tax audit.

TAX AUDITOR

- Prepare audit reports to include narratives and schedules and submit audit results to supervisor for further review and action.
- Keep taxpayers and/or taxpayer representatives, to include CPAs and attorneys, informed and apprised of all phases of the tax audit process.
- Assist Legal Services Bureau in legal matters related to audits performed to include participating in informal and formal conferences, providing depositions, and/or testifying at hearings or District Court.
- May conduct or assist in special investigations of individual or business tax accounts.
- Answer taxpayer inquiries.

Recommended Education and Experience for Full Performance

Bachelor's Degree in Accounting, Finance, Business Administration, or Taxation to include eighteen (18) semester hours of accounting or auditing (three (3) semester hours in finance or business law may substitute for up to three (3) semester hours of accounting or auditing) and two (2) years of experience in Auditing, Accounting, Taxation, Collections, or Finance. Four (4) years additional experience may substitute for the required Bachelor's degree.

Minimum Qualifications

Bachelor's Degree in Accounting, Finance, Business Administration, or Taxation to include twelve (12) semester hours of accounting or auditing (three (3) semester hours in finance or business law may substitute for up to three (3) semester hours of accounting or auditing). Four (4) years of experience in Auditing, Accounting, Taxation, Collections, or Finance may substitute for the required Bachelor's degree.

Tax Auditor III

- Conduct tax account audits on large businesses independently or as lead auditor of an audit team.
- Examine and test ledgers, journals, and other source documents, i.e. invoices, cash sales tickets, charge slips, bank statements, and/or cash register tapes.
- Determine appropriate sampling plan and apply sampling techniques as applicable.
- Review and analyze contracts to determine tax liability or other tax-related issues.
- Verify the accuracy of taxpayers' tax reporting against source documents.
- Assign specific audit tasks to audit team members and monitor their progress for completion.
- Conduct and/or participate in tax workshops and seminars.
- Assist in training auditors, particularly when assigned to an audit team.
- Prepare audit reports to include narratives and schedules for review by supervisor on findings and recommendations.
- Independently plan the course of action for auditing the taxpayer.
- Analyze, interpret, and apply appropriate tax laws, regulations and rulings to situations revealed during course of audit.
- Independently conduct tax audit research and fieldwork using internal and external data sources.
- Evaluate taxpayer accounting systems and internal controls for accuracy and completeness.
- Discuss with supervisor an audit selection and tax audit plan.
- Keep taxpayers and/or taxpayer representatives, to include CPAs and attorneys, informed and apprised of all phases of the tax audit process.
- Assist Legal Services Bureau in legal matters, related to audits, to include participating in informal and formal conferences, providing depositions, and/or testifying at hearings and/or District Court.
- May conduct or assist in special investigations of individual or business tax accounts.

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- Answer taxpayer inquiries.

Recommended Education and Experience for Full Performance

Bachelor's Degree in Accounting, Finance, Business Administration, or Taxation to include twenty-four (24) semester hours of accounting or auditing (six (6) semester hours in finance or business law may substitute for up to six semester hours of accounting or auditing) and four (4) years of experience in Auditing, Accounting, Taxation, Collections, and/or Finance. Four (4) years additional experience in related fields may substitute for the required Bachelor's degree. Possession of a Certified Public Accountant (CPA) certificate issued by the New Mexico Board of Public Accountancy may substitute for the required hours in accounting.

Minimum Qualifications

Bachelor's Degree in Accounting, Finance, Business Administration, or Taxation to include eighteen (18) semester hours of accounting or auditing (six (6) semester hours in finance or business law may substitute for up to six (6) semester hours of accounting or auditing) and two (2) years of experience in Auditing, Accounting, Taxation, Collections, and/or Finance. Four (4) years additional experience in related fields may substitute for the required Bachelor's degree. Possession of a Certified Public Accountant (CPA) certificate issued by the New Mexico Board of Public Accountancy may substitute for the required hours in accounting

Tax Auditor IV

- Conduct highly complex tax account audits of multi-state taxpayers; coordinate the work of a team of professional tax auditors when performing assigned tax audits; provide advanced technical assistance to audit staff.
- Examine and test ledgers, journals, and other source documents, i.e. invoices, cash sales tickets, charge slips, bank statements and/or cash register tapes.
- Independently determine appropriate sampling plan and apply sampling techniques as applicable.
- Independently review and analyze contracts to determine tax liability or other tax-related matters.
- Verify the accuracy of taxpayers' tax reporting against source documents.
- Utilize advanced tax knowledge in the development of audit plans for highly complex tax audits.
- Discuss with supervisor audit selection and tax audit plan.
- Coordinate and review the work of the audit team and less experienced tax auditors during the course of a team tax audit on a regular and recurrent basis.
- Develop tax audit packages including narratives and schedules in constructing final tax audit
- Review tax audit narratives and schedules of team members or less experienced tax auditors.
- Provide in-house and/or on-the-job training and assistance to less experienced tax auditors.
- Perform advanced technical research of internal and external data sources, New Mexico tax statutes, regulations, rulings, Decisions and Orders, and court cases in order to provide technical guidance to the audit team.
- Independently evaluate taxpayer accounting systems and internal controls for accuracy and completeness.
- Submit audit results to supervisor for final review and action.
- Keep taxpayers and/or taxpayer representatives, to include CPAs and attorneys, informed and apprised of all phases of the tax audit process.

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- Assist Legal Services Bureau in legal matters related to audits, to include participating in informal and formal conferences, providing depositions, and/or testifying at hearings and/or District Court.
- May conduct or assist in special investigations of individual or business tax accounts.
- Answer taxpayer inquiries and provide guidance to less experienced staff members regarding taxpayer inquiries.
- Conducts and/or assists in tax workshops and seminars.

Recommended Education and Experience for Full Performance

Bachelor's degree in Accounting, Finance, Business Administration, or Taxation to include twenty-seven (27) semester hours of accounting or auditing (six (6) semester hours in finance or business law may substitute for up to six (6) semester hours of accounting or auditing) and six (6) years of experience in Auditing, Accounting, Taxation, Collections, and/or Finance. Four (4) years additional experience may substitute for the required Bachelor's degree. Possession of a Certified Public Accountant (CPA) certificate issued by the New Mexico Board of Public Accountancy may substitute for the required hours in accounting.

Minimum Qualifications

Bachelor's degree in Accounting, Finance, Business Administration, or Taxation to include twenty-four (24) semester hours of accounting or auditing (six (6) semester hours in finance or business law may substitute for up to six (6) semester hours of accounting or auditing) and four (4) years of experience in Auditing, Accounting, Taxation, Collections, and/or Finance. Four (4) years additional related experience may substitute for the required Bachelor's degree. Possession of a Certified Public Accountant (CPA) certificate issued by the New Mexico Board of Public Accountancy may substitute for the required hours in accounting.

Knowledge and Skills

*Note: This information has been produced by compiling information and documentation provided by O*NET. O*NET™ is a trademark of the United States Department of Labor, Employment and Training Administration.*

Knowledge

Economics and Accounting — Knowledge of economic and accounting principles and practices, the financial markets, banking and the analysis and reporting of financial data.

English Language — Knowledge of the structure and content of the English language including the meaning and spelling of words, rules of composition and grammar.

Administration and Management — Knowledge of business and management principles involved in strategic planning, resource allocation, human resources modeling, leadership technique, production methods and coordination of people and resources.

Computers and Electronics — Knowledge of circuit boards, processors, chips, electronic equipment, and computer hardware and software, including applications and programming.

Mathematics — Knowledge of arithmetic, algebra, geometry, calculus, statistics, and their applications.

Skill

Critical Thinking — Using logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions or approaches to problems.

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Reading Comprehension — Understanding written sentences and paragraphs in work related documents.

Active Listening — Giving full attention to what other people say, taking time to understand the points being made, asking questions as appropriate and not interrupting at inappropriate times.

Speaking — Talking to others to convey information effectively.

Active Learning — Understanding the implications of new information for both current and future problem-solving and decision-making.

Complex Problem Solving — Identifying complex problems and reviewing related information to develop and evaluate options and implement solutions.

Judgment and Decision Making — Considering the relative costs and benefits of potential actions to choose the most appropriate one.

Writing — Communicating effectively in writing as appropriate for the needs of the audience.

Mathematics — Using mathematics to solve problems.

Coordination — Adjusting actions in relation to others' actions.

Statutory Requirements: N/A

Conditions of Employment: Working Conditions for individual positions in this classification will vary based on each agency's utilization, essential functions, and the recruitment needs at the time a vacancy is posted. All requirements are subject to possible modification to reasonably accommodate individuals with disabilities. In-state and/or out-of-state travel may be required.

Default FLSA Status: Non-exempt. FLSA status may be determined to be different at the agency level based on the agency's utilization of the position.

Bargaining Unit: This position may be covered by a collective bargaining agreement and all terms/conditions of that agreement apply and must be adhered to.

Established: 06/22/12

Revised:

**Adapted from the United States Bureau of Labor Statistics and are intended to illustrate the typical education and experience required for this occupation.*

Note: Classification description subject to change. Please refer to the State Personnel Office website www.spo.state.nm.us to ensure this represents the most current copy of the description.