

New York State Department of Civil Service
DIVISION OF CLASSIFICATION & COMPENSATION

Classification Standard

Occ. Code 0640100

Tax Technician 1, Grade 14

Brief Description of Class

Tax Technicians 1 conduct office examinations of tax returns, schedules, and supporting documents in compliance with the various requirements of the New York State Tax Laws for accuracy and completeness. All positions are classified at the Department of Taxation and Finance.

Distinguishing Characteristics

Tax Technician 1: full performance level; examines tax returns and supporting documents filed under the requirements of tax laws; applies accounting and auditing principles and techniques along with applicable provisions of tax laws to determine tax due and to authorize appropriate refunds; informs taxpayers about provisions of applicable tax laws, rules, and regulations.

Related Class

Auditors 1 (Tax) perform on-site field audits and examinations of taxpayers' books, records, and substantiating data to determine compliance with various articles of the New York State Tax Law. Audits may be conducted at the taxpayer's place of business, at national and regional corporate headquarters, or at a taxpayer representative's office. Depending on the assignment, audits are conducted both in and out of New York State. These positions typically have a primary assignment involving audits of one of the various tax specialties, such as Corporation Tax, Excise Tax, Forensic Tax, Income Tax, and Sales Tax.

Illustrative Duties

Tax Technician 1

Reviews assigned cases and returns selected for audit.

- Monitors case inventory to ensure audits and protest cases are completed timely and within prescribed guidelines.
- Reviews taxpayer's return information and correspondence in Department's systems and databases.

Examines tax returns filed in accordance with the various Tax Laws.

- Depending on organizational assignment, applies provisions of the New York State or New York City Personal Income Tax law and the Unincorporated Business Tax law; Sales and Use Tax law; Corporation Franchise Tax law; Stock Transfer Tax law; Transfer Tax, Estate Tax, and Gift Tax laws; or Truck Mileage Tax, Motor Fuel Tax, Fuel Use Tax, Cigarette Tax, Alcoholic Tax, and Commodities Tax laws.
- Analyzes tax returns, third party data, supporting schedules, and data from Department systems to determine correct tax liability.
- Communicates with taxpayers, their representatives, accountants, or lawyers concerning returns and refund applications to address omissions and clarify questionable or inaccurate information.
- Interprets wills and trust instruments to verify inclusions or deductions on estate tax returns.
- Analyzes appraisals and evaluations of real property, businesses, jewelry, art objects, boats, horses, business interests such as leases and mortgages, to determine that values have been established by valid methods.
- Researches court decisions, rulings, publications, and other reference materials for guidance in making decisions concerning the propriety of returns.

Examines returns selected for audit to determine tax due.

- Assesses additional taxes, penalties, and interest where applicable.
- Authorizes refunds where taxes have been overpaid or closes case where no additional liability, negligence, or fraud is evident.

Prepares and submits detailed examination reports to supervisor.

- Prepares appropriate working papers, fact sheets, and adjustment schedules to document examination and audit findings.
- Presents examination and examination findings and indicates non-compliance with various statutes, rules, and regulations.

- Documents the interview or conference with taxpayer by detailing the audit findings and taxpayer's response.
- Makes recommendations concerning appropriate follow-up action.
- Records and updates case work in Department systems.

Holds informal meetings with taxpayers in the Department's offices to review tax returns in detail.

- Arranges and holds informal hearings or conferences with taxpayers in response to protested assessments to resolve contested additional liability.
- With taxpayers present, performs an interview and examination of all pertinent books and records brought to the office by the taxpayer to determine completeness, accuracy of returns, and allowability of deductions.
- Assists taxpayers in the preparation of forms or returns required as the result of examination findings.

Appears as an expert witness in Tax Appeals Bureau proceedings to explain examination procedures used and provisions of the tax laws, rules, and regulations applied during the examination.

May instruct, train, or assist county employees in mortgage recording, real estate transfer work, or collecting unpaid taxes.

May supervise clerical staff.

Minimum Qualifications

Tax Technician 1

Open Competitive: sixty semester credit hours, including six credit hours in accounting, auditing, and/or taxation and completion of a two year traineeship; or two years of accounting, auditing, or tax examination experience and completion of a two-year traineeship; or sixty semester credit hours, including six credit hours in accounting, auditing, and/or taxation and two years of accounting, auditing, or tax examination experience; or four years of accounting, auditing, or tax examination experience.

Note: Classification Standards illustrate the nature, extent, and scope of duties and responsibilities of the classes they describe. Standards cannot and do not include all the work that might be appropriately performed by a class. The minimum qualifications above are those

required for appointment at the time the Classification Standard was written. Please contact the Division of Staffing Services for current information on minimum requirements for appointment or examination.

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