

**STATE OF WISCONSIN  
CLASSIFICATION SPECIFICATION**

**REVENUE AUDITOR  
CLASSIFICATION SERIES**

**I. INTRODUCTION**

A. Purpose of This Classification Specification

This classification specification is the basic authority under ER 2.04, Wis. Adm. Code, for making classification decisions relative to present and future professional positions located within the Department of Revenue which examine, investigate and audit tax returns, credit claims, and financial records of individuals, partnerships, taxation districts, taxing jurisdictions, municipalities, corporations, fiduciaries and other entities for the proper application of the Internal Revenue Code and Wisconsin tax laws.

Positions allocated to this classification series examine and conduct audits and investigations of, review and select audits of, and provide technical and systems support with respect to tax returns, credit claims, and financial records of individuals, partnerships, taxation districts, taxing jurisdictions, municipalities, corporations, fiduciaries, and other entities for the proper application of the Internal Revenue Code and Wisconsin tax laws; acquire additional information from taxpayers; prepare work papers, reports, assessments, refunds and refund denials; handle appeals and respond to taxpayer contacts regarding such audits and investigations for all taxes and programs administered by the Department of Revenue; and assist in state aid, property tax credit relief, and/or tax program updates and improvements. This classification specification will not specifically identify every eventuality or combination of duties and responsibilities of positions that currently exist, or those that result from changing program emphasis in the future. Rather, it is designed to serve as a framework for classification decision-making in this occupational area.

Classification decisions must be based on the “best fit” of the duties within the existing classification structure. The “best fit” is determined by the majority (i.e., more than 50%) of the work assigned to and performed by the position when compared to the class concepts and definition of this specification or through other methods of position analysis. Position analysis defines the nature and character of the work through the use of any or all of the following: definition statements; listing of areas of specialization; representative examples of work performed; allocation patterns of representative positions; job evaluation guide charts, standards or factors; statements of inclusion and exclusion; licensure or certification requirements; and other such information necessary to facilitate the assignment of positions to the appropriate classification.

B. Inclusions

This series encompasses professional positions located within the Department of Revenue which examine and audit or investigate tax returns, credit claims, and financial records of individuals, partnerships, taxation districts, taxing jurisdictions, municipalities, corporations, fiduciaries and other entities for the proper application of the Internal Revenue Code and Wisconsin tax laws. Positions allocated to this series spend the majority of their time examining and conducting audits or investigations, reviewing/selecting audits or investigations; developing samples of records for

audits or investigations; acquiring additional information from taxpayers; preparing assessments and refunds; handling appeals and taxpayer assistance; providing technical, policy, education, and legislative support, and assisting in state aid, property tax credit relief, and/or tax program updates and improvements.

C. Exclusions

Excluded from this series are the following types of positions:

1. Positions located outside of the Department of Revenue which conduct audits and investigations unrelated to the application of Internal Revenue Service and Wisconsin tax laws.
2. Positions which do not meet the statutory definition of professional employee, as defined in section E of these classification specifications and as administered and interpreted by the Wisconsin Employment Relations Commission.
3. Positions which meet the statutory definitions of supervisor and/or management, as defined in s. 111.81(19) and (13), Wis. Stats., as administered and interpreted by the Wisconsin Employment Relations Commission.
4. All other positions which are more appropriately identified by other classification specifications.

D. Entrance Into This Classification

Employees enter positions within this classification series by competition. Progression to the developmental, objective, senior and specialist levels within each allocation pattern will occur through reclassification. Movement to the advanced levels will occur by competition, with the exception of auditors primarily engaged in either audit selection or statistical sampling who will advance through reclassification. The majority of a position's duties and responsibilities must be recognized in the classification definition in order for the position to be assigned to that level.

E. Definition of Terms Used in This Classification Specification

PROFESSIONAL EMPLOYEE - Any employee in the classified service who is engaged in work:

1. Predominantly intellectual and varied in character as opposed to routine mental, manual, mechanical or physical work;
2. Involving the consistent exercise of discretion and judgment in its performance;
3. Of such a character that the output produced or the result accomplished cannot be standardized in relation to a given period of time;
4. Requiring knowledge of an advanced type in a field of science or learning customarily acquired by a prolonged course of specialized intellectual instruction and study in an institution of higher learning or a hospital, as distinguished from a general academic education or from an apprenticeship or from training in the performance of routine mental, manual or physical processes; or

Any employee in the classified service who has completed the courses of specialized intellectual instruction and study described in number 4 above and is performing related work under the supervision of a professional person to qualify to become a professional employee as defined above.

**RETURN AUDITOR** – A position primarily responsible for examining tax returns filed for compliance with the tax laws and regulations. Data from third parties warehoused by the department may be used to verify income, deductions and credits reported on the return.

**BOOKS AND RECORDS AUDITOR** – A position that, in addition to auditing tax returns, primarily audits the financial and other records maintained by a return filer that serve as the basis for the income, deductions, exemptions and credits reported on a tax return. Records may include balance sheets, charts of account, general ledgers, inventory accounts, depreciation schedules, financial statements, invoices, receipts, check registers, contracts, etc., and all supporting documents.

**NEXUS INVESTIGATOR** – A position that investigates whether a business has a connection with Wisconsin that gives the state jurisdiction to impose taxes upon the business. Upon showing of nexus, a nexus return auditor receives returns for various tax types and audits them for compliance with the tax laws and regulations. A books and records auditor will examine financial and other records of a business to identify nexus of sellers or purchasers of that business, or for businesses identified as having nexus, audit the financial and other records of a return filer that serve as the basis for the income, deductions, exemptions, and credits reported on the returns.

**FRAUD INVESTIGATOR** – A position that investigates whether a return filer or tax preparer has committed fraud in connection with the filing of a tax return. A fraud return auditor analyzes returns data warehoused by the department to detect identity theft, underreported income, and overstated deductions, exemptions and credits where there is an intent to defeat or evade taxes. A books and records fraud investigator will do further investigation into financial and other records of the return filer, tax preparer, and third parties, such as financial institutions.

**COMPUTER AUDIT SPECIALIST (CAS)**– An auditor specially trained in data systems and statistical sampling, and that provides technical support to sales and use tax auditors. As a books and records auditor, the CAS has dual expertise in working with the audit program and with large databases and large volumes of taxpayer records.

**ACCOUNT** – All of a taxpayer's returns, audit and investigation documents, and related information for a specific tax type or program, e.g., individual income tax, corporation franchise/income tax, sales tax, etc.

**RETURN ADJUSTMENT**– Preparation of a Notice of Amount Due, Notice of Refund, or Notice of Change based on the taxpayer's returns and information obtained through audit. The adjustment of a return includes explanations, schedules and computations prepared by the auditor to explain the changes made to the taxpayer's return by citing IRC, Wisconsin Statutes or other appropriate authority. Return Adjustment for the purpose of these classification specifications does not include correcting arithmetic errors made by the taxpayer or data capture errors made during the processing of the return.

**ENTITY** – An entity includes an individual, trust estate, corporation, sole proprietorship, partnership, limited liability company or non-profit organization being audited.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** – Uniform minimum standards and guidelines for financial accounting and reporting which govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only board guidelines of general application, but also detailed practices of procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body of the

application of GAAP to state and local governments is the Governmental Accounting Standards Board.

GENERALLY ACCEPTED AUDITING STANDARDS (GAAS) – Standards established by the American Institute of Certified Public Accountants (AICPA) for the conduct and reporting of financial audits. There are 10 basic GAAS, classified into three broad categories: general standards, standards of field work, and standards of reporting. These GAAS set forth objectives of the audit and establish measures that can be applied to judge the quality of its performance. Professional auditing theory and/or practice, when referenced in the specifications, means GAAS.

#### F. Complexity Factors

The following position characteristics are considered indicators of increased complexity within the Revenue Auditor classification series. The degree to which these characteristics are present is an indication of a position's greater complexity.

- Number and complexity of rules: the number and complexity of state and federal statutes and regulations, administrative rules, and court cases.
- Existence and adequacy of established accounting and auditing policies and procedures; nonexistence and inadequacy of policies and procedures; complex or difficult policies and procedures.
- Number and type of industry and governmental accounting and auditing standards and specialized audit guides; many types or applications of highly specialized standards, complex or difficult standards requiring interpretations or guidelines developed for internal or external use, no specific guidance which requires development of tailor-made procedures.
- Type of taxpayer: Entity type, size of entity in terms of gross receipts or value of assets, number of transactions, number of members, shareholders, or partners which are generally indicative of the scope and complexity of audit issues.

## II. DEFINITIONS

### REVENUE AUDITOR 1

This classification serves as an entry level with work performed under close supervision. Positions allocated to this classification function as: (1) **Corporation Tax Return Auditor**, responsible for examining and auditing tax returns and refund claims of corporations for the proper application of Wisconsin corporation income and franchise tax laws; (2) **Individual Income Tax Return Auditor**, responsible for examining and auditing tax returns and refund claims of individuals for proper application of Wisconsin individual income tax and homestead credit laws; (3) **Nexus Return Auditor**, responsible for investigating whether entities have a sufficient connection (i.e., nexus) with Wisconsin that requires the filing of Wisconsin franchise/income and sales and use tax returns. Upon determination of nexus, is responsible for obtaining returns, entering into agreements for the voluntary filing of past due tax returns and auditing tax returns for purposes of determining whether the tax reported is correct; (4) **Pass-Through Entity Return Auditor**, responsible for examining and auditing tax returns and refund claims of pass-through entities and their shareholders, partners and members for the proper application of Wisconsin income and franchise tax laws; (5) **Sales and Use Return Auditor**, responsible for examining and auditing tax returns and refund claims of entities for the proper application of Wisconsin sales/use tax laws; (6) **Corporation Tax Books and Records Auditor**, responsible for examining and auditing tax returns, refund claims, and financial records of corporations for the proper application of Wisconsin corporation franchise

and income tax laws; (7) **Excise Tax Books and Records Auditor**, responsible for conducting audits and investigations on the proper reporting, remittance and refund of the petroleum inspection fee, fermented malt beverage (beer), wine, liquor, cigarette, other tobacco products, motor vehicle fuel, general aviation fuel, and alternate fuel taxes; (8) **Individual Income Tax Books and Records Auditor**, responsible for examining and auditing tax returns, refund claims, and financial records of individuals and sole proprietorships for the proper application of Wisconsin income tax laws; (9) **Income Reconstruction Books and Records Auditor**, responsible for reconstructing income and expenses when financial records are insufficient in determining proper application of income and sales and use tax laws; (10) **Nexus Books and Records Auditor**, responsible for examining and auditing tax returns, refund claims, and financial records of pass-through entities for the proper application of Wisconsin income and sales/use tax laws and identifying entities that have a sufficient connection (i.e., nexus) with Wisconsin that requires the filing of Wisconsin franchise/income and sales and use tax returns; (11) **Pass-Through Entity Books and Records Auditor**, responsible for examining and auditing tax returns, refund claims, and financial records of pass-through entities and their related shareholders, partners, and members for the proper application of Wisconsin income and franchise tax laws; (12) **Sales and Use Books and Records Auditor**, responsible for examining and auditing tax returns, refund claims, and financial records of entities for the proper application of Wisconsin sales/use tax laws; (13) **Property Tax Credit Return Auditor**, responsible for examining and auditing returns and credit claims of individuals and local governments for the proper application of lottery and gaming and first dollar property tax credits on property tax bills and compliance with Wisconsin property tax laws; and determining amounts available for property tax credits annually; (14) **Local Government Finance Books and Records Auditor**, responsible for examining and auditing returns, credit claims, financial reports and statements from local governments to perfect financial and valuation data used for state aid formulas, property tax administration (including property tax apportionment), and compliance with Wisconsin municipal and property tax laws; maintaining financial report forms in compliance with the department's Uniform Chart of Accounts; and maintaining property tax forms in compliance with Wisconsin tax laws; and assisting with the certification of local government equalized values; (15) **Real Estate Transfer Fee Books and Records Auditor**, responsible for examining and auditing returns, refund claims and financial records of individuals, businesses and local governments for the proper application of Wisconsin transfer fee laws; and assisting with the administration of the real estate transfer fee audit program; (16) **Compliance Return Auditor**, responsible for examining and auditing returns and claims related to delinquent tax assessments for the proper application of income, sales, corporation and withholding taxes.

## REVENUE AUDITOR 2

This classification serves as an entry, developmental, and objective level.

Entry level positions allocated to this classification work under close supervision and function as: (1) **Gross Revenue Ad Valorem Books and Records Auditor**, responsible for conducting office and field audits for the proper application of Chapter 76 utility gross revenue and Ad Valorem taxation laws; and supporting the bureau's assessments of additional taxes that are contested by taxpayers; (2) **Shared Revenue and State Aids Books and Records Auditor**, responsible for examining and auditing returns, refund claims and financial records of local governments for the proper application of Chapter 79, Wis. Stats., and Wisconsin property tax laws; and assisting with administering distributions made under Chapter 79, Wis. Stats., including shared revenue and school levy tax credit.

Developmental level positions allocated to this classification work under limited supervision and function as: (1) **Corporation Tax Return Auditor**, responsible for examining and auditing tax returns and refund claims of corporations for the proper application of Wisconsin corporation income and franchise tax laws; (2) **Nexus Return Auditor**, responsible for investigating whether entities have a sufficient connection (i.e., nexus) with Wisconsin that requires the filing of Wisconsin franchise/income and sales and use tax returns. Upon determination of nexus, is responsible for obtaining returns, entering into agreements for the

voluntary filing of past due tax returns and auditing tax returns for purposes of determining whether the tax reported is correct; (3) **Pass-Through Entity Return Auditor**, responsible for examining and auditing tax returns and refund claims of pass-through entities and their shareholders, partners and members for the proper application of Wisconsin income and franchise tax laws; (4) **Fraud Return Auditor** responsible for identifying, reviewing and resolving potentially fraudulent income tax returns; (5) **Corporation Tax Books and Records Auditor**, responsible for examining and auditing tax returns, refund claims, and financial records of corporations for the proper application of Wisconsin corporation franchise and income tax laws; (6) **Excise Tax Books and Records Auditor**, responsible for conducting audits and investigations on the proper reporting, remittance and refund of the petroleum inspection fee, fermented malt beverage (beer), wine, liquor, cigarette, other tobacco products, motor vehicle fuel, general aviation fuel, and alternate fuel taxes; (7) **Individual Income Tax Books and Records Auditor**, responsible for examining and auditing tax returns, refund claims, and financial records of individuals and sole proprietorships for the proper application of Wisconsin income tax laws; (8) **Income Reconstruction Books and Records Auditor**, responsible for reconstructing income and expenses when financial records are insufficient in determining proper application of income and sales and use tax laws; (9) **Nexus Books and Records Auditor**, responsible for examining and auditing tax returns, refund claims, and financial records of entities for the proper application of Wisconsin income and sales/use tax laws and identifying entities that have a sufficient connection (i.e., nexus) with Wisconsin that requires the filing of Wisconsin franchise/income and sales and use tax returns; (10) **Pass-Through Entity Books and Records Auditor**, responsible for examining and auditing tax returns, refund claims, and financial records of pass-through entities and their related shareholders, partners, and members for the proper application of Wisconsin income and franchise tax laws; (11) **Sales & Use Books & Records Auditor**, responsible for examining and auditing tax returns, refund claims, and financial records of entities for the proper application of Wisconsin sales/use tax laws; (12) **Local Government Finance Books and Records Auditor**, responsible for examining and auditing returns, credit claims, financial reports and statements from local governments to perfect financial and valuation data used for state aid formulas, property tax administration (including property tax apportionment), and compliance with Wisconsin municipal and property tax laws; recompiling financial reports and statements for local governments; maintaining financial report forms in compliance with the department's Uniform Chart of Accounts; and maintaining property tax forms in compliance with Wisconsin tax laws; and assisting with the certification of local government equalized values; (13) **Real Estate Transfer Fee Books and Records Auditor**, responsible for examining and auditing returns, refund claims and financial records of individuals, businesses and local governments for the proper application of Wisconsin transfer fee laws ; and assisting with the administration of the real estate transfer fee audit program.

Objective level positions allocated to this classification work under general supervision and function as: (1) **Individual Income Tax Return Auditor**, responsible for examining and auditing tax returns and refund claims of individuals for proper application of Wisconsin individual income tax and homestead credit laws; (2) **Sales and Use Return Auditor**, responsible for examining and auditing tax returns and refund claims of entities for the proper application of Wisconsin sales/use tax laws; (3) **Property Tax Credit Auditor**, responsible for conducting audits of lottery and gaming and first dollar property tax credits on property tax bills for compliance with Wisconsin tax laws; determining amounts available for property tax credits annually; preparing assessments, refunds and refund denials; recommending audit selection procedures; providing technical and procedural assistance to taxpayers and local officials; and conducting research, technical writing and other special assignments; (4) **Compliance Return Auditor**, responsible for examining and auditing returns and claims related to delinquent tax assessments for the proper application of income, sales, corporation and withholding taxes.

### REVENUE AUDITOR 3

This classification serves as a developmental, objective, and advanced level.

Developmental level positions allocated to this classification work under limited supervision and function as: (1) **Gross Revenue Ad Valorem Books and Records Auditor**, responsible for conducting office and field audits for the proper application of Chapter 76 utility gross revenue and Ad Valorem taxation laws; and supporting the bureau's assessments of additional taxes that are contested by taxpayers; (2) **Shared Revenue and State Aids Books and Records Auditor**, responsible for examining and auditing returns, refund claims and financial records of local governments for the proper application of Chapter 79, Wis. Stats., and Wisconsin property tax laws; and assisting with administering distributions made under Chapter 79, Wis. Stats., including shared revenue and school levy tax credit.

Objective level positions allocated to this classification work under general supervision and function as: (1) **Corporation Tax Return Auditor**, responsible for examining and auditing tax returns and refund claims of Wisconsin and multi-state corporations for the proper application of Wisconsin corporation income and franchise tax laws; (2) **Nexus Return Auditor**, responsible for investigating whether entities have a sufficient connection (i.e., nexus) with Wisconsin that requires the filing of Wisconsin franchise/income and sales and use tax returns. Upon determination of nexus, positions are responsible for obtaining returns, entering into agreements for the voluntary filing of past due tax returns and auditing tax returns for purposes of determining whether the tax reported is correct; (3) **Pass-Through Entity Return Auditor**, responsible for examining and auditing tax returns and refund claims of pass-through entities and their shareholders, partners and members for the proper application of Wisconsin income and franchise tax laws; (4) **Fraud Return Auditor** responsible for identifying, reviewing and resolving potentially fraudulent income tax returns; (5) **Corporation Tax Books and Records Auditor**, responsible for examining and auditing tax returns, refund claims, and financial records of corporations for the proper application of Wisconsin corporation franchise and income tax laws; (6) **Excise Tax Books and Records Auditor**, responsible for conducting audits and investigations on the proper reporting, remittance and refund of the petroleum inspection fee, fermented malt beverage (beer), wine, liquor, cigarette, other tobacco products, motor vehicle fuel, general aviation fuel, and alternate fuel taxes; (7) **Individual Income Tax Books and Records Auditor**, responsible for examining and auditing tax returns, refund claims, and financial records of individuals and sole proprietorships for the proper application of Wisconsin income tax laws; (8) **Income Reconstruction Books and Records Auditor**, responsible for reconstructing income and expenses when financial records are insufficient in determining proper application of income and sales and use tax laws; (9) **Nexus Books & Records Auditor**, responsible for examining and auditing tax returns, refund claims, and financial records of entities for the proper application of Wisconsin income and sales/use tax laws and identifying entities that have a sufficient connection (i.e., nexus) with Wisconsin that requires the filing of Wisconsin franchise/income and sales and use tax returns; (10) **Pass-Through Entity Books & Records Auditor**, responsible for examining and auditing tax returns, refund claims, and financial records of pass-through entities and their related shareholders, partners, and members for the proper application of Wisconsin income and franchise tax laws; (11) **Sales and Use Books and Records Auditor**, responsible for examining and auditing tax returns, refund claims, and financial records of entities for the proper application of Wisconsin sales/use tax laws; (12) **Technical Specialist** responsible for providing technical and procedural support to auditors, develop forms and educational materials to encourage voluntary compliance, and assist in development of legislation as a result of audit and other issues; (13) **Computer Audit Specialist**, responsible for designing, testing, implementing, and monitoring statistical and non-statistical samples for books and records audits, training and assisting auditors with technology in their audits, auditing the books and records of multi-state entities, and assisting with developing, implementing, and monitoring computer applications used by audit staff; (14) **Audit Selection Books and Records Auditor**, responsible for identifying audit issues, and assisting with development of issues and querying of return data of small to medium size entities, and determining alternative enforcement in lieu of audit; (15) **Criminal Books and Records Auditor**, reviewing returns and/or books and records and specializing in investigating criminal activity in connection with the filing or non-filing of income, franchise, sales and use, withholding, and excise taxes. This position will also assist in preparation of evidence for presentation in court when there is prosecution of such activity; (16) **Local Government Finance Books and Records Auditor**, responsible for examining and auditing returns, credit claims, financial reports and statements

from local governments to perfect financial and valuation data used for state aid formulas, property tax administration (including property tax apportionment), and compliance with Wisconsin municipal and property tax laws; maintaining financial report forms in compliance with the department's Uniform Chart of Accounts; and maintaining property tax forms in compliance with Wisconsin tax laws; and certifying local government equalized values. (16) **Real Estate Transfer Fee Books and Records Auditor**, responsible for examining and auditing returns, refund claims, and financial records of individuals, businesses and local governments for the proper application of Wisconsin transfer fee laws; and assisting with the administration of the real estate transfer fee audit program.

Advanced level positions allocated to this classification work under general supervision and function as: (1) **Individual Income Tax Return Auditor**, serving as a lead worker and handling the most complex individual income tax and homestead credit return audits and appeals, review audits, mentoring and training auditors; (2) **Sales and Use Return Auditor**, serving as a lead worker and handling the most complex sales and use tax return audits and appeals, review audits, mentoring and training auditors; ; (3) **Property Tax Credit Return Auditor**, handling the most complex property tax credit audits and appeals, reviewing audits, mentoring and training auditors; or serving as a lead worker.

#### REVENUE AUDITOR 4

This classification serves as an objective, senior, and advanced level.

Objective level positions allocated to this classification work under general supervision and function as: (1) **Gross Revenue Ad Valorem Books and Records Auditor**, responsible for conducting office and field audits for the proper application of Chapter 76 utility gross revenue and ad valorem taxation laws; and supporting the bureau's assessments of additional taxes that are contested by taxpayers; (2) **Shared Revenue and State Aids Books and Records Auditor**, responsible for examining and auditing returns, refund claims and financial records of local governments for the proper application of Chapter 79, Wis. Stats., and Wisconsin property tax laws; and assisting with administering distributions made under Chapter 79, Wis. Stats., including shared revenue and school levy tax credit.

Differences between objective and senior level positions include the complexity of the audits and assignments performed, the level of knowledge and skills required to perform the assigned duties, the independent discretion exercised by the position, and the level of supervision received. Audits and investigations are performed independently and are more complex requiring independent thinking in defining the scope of the audit or investigation. Taxpayers are generally multistate and larger in terms of assets and gross receipts. Negotiation is done independently of a lead or supervisor. Auditors at this level have specialized in books and records fraud investigations, audit selection, sampling and audit technology and technical and policy review and development duties work independently and are proficient at most assigned duties, except the most complex. Technical and policy specialists will also have duties affecting other areas of the department in terms of interpretation of law, legislative changes, and educational material development. Work is performed under general supervision.

Senior level positions allocated to this classification function as: (1) **Computer Audit Specialist**, responsible for independently assisting auditors with and approving statistical and non-statistical samples, analyzing and manipulating electronic records, data conversion, and using audit systems and software; write macros and scripts for audit systems and independently develop, test, and implement statistical samples of business records of multistate entities; (2) **Corporation Tax Books and Records Auditor**, responsible for auditing or investigating the books, and records of very large and very complex corporations for the purpose of verifying their franchise/income, sales/use and withholding tax liabilities and preparing audit reports which summarize and explain the adjustments found in the audit and investigations. The number of members in the combined group will be considered in determining audit complexity; (3) **Income Reconstruction Books and Records Auditor**, responsible for reconstructing income and expenses when



financial records are insufficient in determining proper application of income and sales and use tax laws. Audits will include very large multistate corporations and pass-through entities and limited sales suppression software investigations requiring proficiency in all income reconstruction methods; (4) **Nexus Books and Records Auditor**, responsible for nexus determinations involving more complex issues, such as licensing intangibles, agency/representational nexus. Significant investigational work, including statistical sampling, is required to establish nexus is present in most audits. Few issues are pre-defined; (5) **Pass-Through Entity Books and Records Auditor**, responsible for examining and auditing tax returns, refund claims, and financial records of large Wisconsin and multistate pass-through entities and their related shareholders, partners, and members for the proper application of Wisconsin income and franchise tax laws. Asset size, the number of members and ownership tiers of members will be considered in determining audit complexity; (6) **Audit Selection Books and Records Auditors** responsible for independently reviewing moderately complex tax compliance issues and of medium to large sized entities for audit selection, demonstrating proficiency in evaluating candidates and documenting research and recommendations; (7) **Sales and Use Books and Records Auditor**, responsible for examining and auditing tax returns, refund claims, and financial records of multistate businesses for the proper application of Wisconsin sales/use tax laws. Audits will have large statistical samples, multiple lines of business, and complex issues such as research and development and manufacturing fuel and electricity studies; (8) **Technical Specialist** responsible for providing technical and procedural support to auditors, develop forms and educational materials to encourage voluntary compliance, and assist in development of legislation as a result of audit and other issues; (9) **Criminal Books and Records Auditor**, reviewing returns and/or books and records and specializing in investigating criminal activity in connection with the filing or non-filing of income, franchise, sales and use, withholding, and excise taxes. This position prepares evidence for presentation in court when there is prosecution of such activity.

Advanced level positions allocated to this classification work under general supervision and function as: (1) **Corporation Tax Return Auditor**, responsible for performing duties defined at the objective level in addition to serving as a lead worker; (2) **Nexus Return Auditor**, responsible for performing duties defined at the objective level in addition to serving as a lead worker; (3) **Pass-Through Entity Return Auditor**, responsible for performing duties defined at the objective level in addition to serving as a lead worker; (4) **Fraud Return Auditor** responsible for identifying, reviewing and resolving the most complex potentially fraudulent income tax returns in addition to serving as a lead worker; (5) **Individual Income Tax Books and Records Auditors**, responsible for performing duties defined at the objective level in addition to serving as a lead worker; (6) **Excise Tax Books and Records Auditor**, responsible for performing duties described at the objective level in addition to serving as a lead worker; (7) **Local Government Finance Books and Records Auditor**, responsible for performing duties defined at the objective level in addition to: resolving complex audits and acting as an expert for local government finance programs, or serving as a lead worker; (8) **Real Estate Transfer Fee Books and Records Auditor**, responsible for performing the duties defined at the objective level in addition to: resolving complex audits and acting as an expert for real estate transfer issues, or serving as a lead worker; (9) **Local Government Financial Consultant**, responsible for providing technical assistance and consultation to local government officials and other stakeholders involved with local government financial management; resolving the local government finance issues; and reviewing financial statements and work papers to determine compliance with Administrative Rule Tax 16 and/or single audit requirements.

## REVENUE AUDITOR 5

This classification serves as a specialist and advanced level.

Specialist level work is performed under general supervision. Audits and investigations are performed independently and are the most complex requiring independent thinking in defining the scope of the audit or investigation. Taxpayers are the largest multistate corporations in terms of assets and gross receipts and generally have an international presence. Auditors at this level are experts in law and procedure of a

particular industry or issue (e.g., telecommunications, computer software, construction, nonunitary activities, intercompany transactions, etc.) and are a technical resource for all auditors in the section. Similarly, auditors at this level that have specialized in books and records fraud investigations, audit selection, sampling and audit technology and technical and policy review and development duties work independently, are proficient at all assigned duties, including complex duties, and are responsible for mentoring objective level auditors in their respective units and sections and participating in highly visible special projects impacting audit functions of the department. Technical and policy specialists will also have duties affecting other areas of the department in terms of interpretation of law, legislative changes, and educational material development.

Specialist level positions allocated to this classification work under general supervision and function as: (1) **Computer Audit Specialist**, responsible for independently assisting auditors with and approving statistical samples, train and assist auditors with using audit systems and software. Develop, test, and implement statistical samples of business records. (2) **Corporation Tax Books and Records Auditor**, responsible for proficiently examining and auditing tax returns, refund claims, and financial records of the largest and most complex corporations for the proper application of Wisconsin corporation franchise and income tax laws. Audits will involve unusually complex issues such as intercompany transactions, unitary issues, research credits, apportionment or other very substantial and complex issues. The number of members in the combined group will be considered in determining audit complexity; (3) **Income Reconstruction Books and Records Auditor**, responsible for reconstructing income and expenses when financial records are insufficient in determining proper application of income and sales and use tax laws. Work requires expertise in sales suppression systems, multiple industry types and income reconstruction methods; (4) **Nexus Books and Records Auditor**, responsible for examining and auditing tax returns, refund claims, and financial records of the largest and most complex corporations and partnerships. Complex issues will include nexus determinations, including licensing of intangibles and agency/representational nexus, intercompany transactions, research credit and exemptions, and apportionment; (5) **Pass-Through Entity Books and Records Auditor**, responsible for examining and auditing tax returns, refund claims, and financial records of audit of the largest pass-through entities. Complex audit issues are addressed, including intercompany transactions, unitary issues, research credits, and apportionment. The number of members and ownership tiers of members will be considered in determining audit complexity; (6) **Audit Selection Books and Records Auditor**, responsible for identifying multiple tax type complex issues and candidates for audit for the largest corporations impacting sales/use tax, corporation combined, pass-through entity, and/or nexus programs and leading teams of auditors developing selection strategies; (7) **Sales and Use Books and Records Auditor**, responsible for examining and auditing tax returns, refund claims, and financial records of the largest and most complex multistate entities for the proper application of Wisconsin sales/use tax laws. Audits will usually include complex issues such as large statistical samples, manufacturing fuel and electricity issues, and software; (8) **Technical Specialist** responsible for providing technical and procedural support to auditors, develop forms and educational materials to encourage voluntary compliance, and assist in development of legislation as a result of audit and other issues; (9) **Criminal Books and Records Auditor**, reviewing returns and/or books and records and specializing in investigating the most complex criminal activity in connection with filing or non-filing of income, franchise, sales and use, withholding, and excise taxes. This position prepares evidence for presentation in court when there is prosecution of such activity.

Advanced level positions allocated to this classification work under general supervision and function as: (1) **Gross Revenue and Ad Valorem Books and Records Auditor**, responsible for conducting field audits for the proper application of Chapter 76 Utility Gross Revenue and Ad Valorem taxation; and as a specialist/consultant specializing in Ad Valorem apportionment matters and Ad Valorem indicators of valuation: cost, capitalized income, and stock and debt; or serving as a lead worker; (2) **Shared Revenue and State Aids Books and Records Auditor**, responsible for performing the duties defined at the objective level in addition to: resolving the most complex audits and acting as an expert for the most complex issues related to the administration of Chapter 79, Wis. Stats., and Wisconsin property tax laws; providing

technical assistance to taxpayers, local officials and other department staff; or serving as a lead worker; (3) **Local Government Consultant**, responsible for providing technical assistance and consultation to local government officials, department staff and other stakeholders; acting as an expert and resolving the most complex local government services issues; or serving as a lead worker.

### REVENUE AUDITOR 6

This classification serves as an advanced level. Advanced level positions allocated to this classification work under general supervision and function as: (1) **Computer Audit Specialist**, responsible for performing duties described at the specialist level in addition to serving as an expert and project lead on sampling strategies and technology improvements; responsible for independently assisting auditors with and approving statistical samples, train and assist auditors with using audit systems and software. Develop, test, and implement the most complex statistical samples of business records. (2) **Corporation Tax Books and Records Auditor**, responsible for performing duties described at the specialist level and also acting as a lead worker or section expert in a particularly complex program area such as combined reporting or research credits; (3) **Income Reconstruction Books and Records Auditor**, responsible for performing duties described at the specialist level in addition to serving as a lead worker; (4) **Nexus Books and Records Auditor**, responsible for performing duties described at the specialist level in addition to serving as a lead worker; (5) **Pass-Through Books and Records Auditor**, responsible for performing duties described at the specialist level in addition to serving as a lead worker or section expert in a particularly complex program area such as multi-tier entities; (6) **Audit Selection Books and Records Auditor** responsible for specialized tax law and systems development expertise at the subject-matter expert level; (7) **Sales and Use Books and Records Auditor**, responsible for performing duties described at the specialist level in addition to serving as a lead worker or section expert in a particularly complex program area such as research expenses, manufacturing fuel and electricity or research and development; (8) **Technical Specialist**, lead worker of auditors that have specialized in technical and procedural support to auditors, developing forms and educational materials to encourage voluntary compliance, and assisting in development of legislation as a result of audits and other issues; (9) **Criminal Books and Records Auditor**, responsible for performing duties at the specialist level in addition to serving as a lead worker

### III. QUALIFICATIONS

The qualifications required for these positions will be determined at the time of recruitment. Such determinations will be made based on an analysis of the goals and worker activities performed and by an identification of the education, training, work, or other life experience which would provide reasonable assurance that the knowledge and skills required upon appointment have been acquired.

Professional training in accounting or auditing such as that which would be acquired by earning a Bachelor's Degree in accounting or auditing from an accredited post-secondary college/university; or commensurate experience and training.

### IV. ADMINISTRATIVE INFORMATION

This classification series was created effective April 29, 2018 and announced in bulletin DPM-0468-CC/SC as a result of the Revenue Auditor Survey.

This classification was modified effective November 22, 2020 and announced in Bulletin DPM-0540-CC/SC to add the allocation of Compliance Return Auditor to Revenue Auditor 1-3.

