

Benefits of Employment

- Several health insurance options, ranging from traditional health insurance to health maintenance organizations paid for in major part by the State
- Several dental insurance programs including traditional dental insurance or preferred provider programs paid in whole or major part by the State
- Term life insurance paid by the State
- Long-term disability paid by the State
- Retirement benefits fully paid by the State – vesting begins after four years of service. 401k plan — biweekly state contribution of 1.5% of salary. 457 salary deferral available
- Annual leave – 4 hours accrued each two week pay period during the first 5 years of service, 5 hours accrued from 6 to 10 years, 6 hours accrued from 11 to 20 years, 7 hours accrued after 20 years
- Sick leave – 4 hours accrued each two week pay period
- Several paid holidays annually
- Education assistance available after probation period

AUDITING DIVISION UTAH STATE TAX COMMISSION

Tax Commission Mission:

“To collect revenue for the state and local governments and to equitably administer tax and assigned motor vehicle laws.”



The Auditing Division of the Utah State Tax Commission is one of the largest audit organizations in the state of Utah employing over 125 professional auditors, audit technicians and support staff. The Division is organized similar to a public accounting firm. Staff auditors are supervised by audit seniors and tax audit managers. Each tax audit manager reports to either the Deputy Director or one of the Assistant Directors who in turn report to the Division Director. We pride ourselves in quality work, professionalism and customer service.

We support the personal development of our staff in becoming Certified Public Accountants and in pursuing continuing educational goals. We value our employees, and encourage them to develop leadership capabilities and a performance record which enables us to promote from within the Division.

There is a great deal of security in State employment. As you seek a rewarding career in the field of accounting, we encourage you to look at what the Utah State Tax Commission has to offer.

Craig Sandberg, CPA
Director



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**Scott Smith, CPA
Deputy Director**

My responsibility is primarily state and local sales taxes.

Sales tax is one of the largest revenue sources for the state and helps fund the general operations of the state. Sales tax auditors spend a majority of their time at taxpayers' offices looking at detailed sales and purchase transactions to verify that the proper amount of tax has been remitted to the state. Taxpayers range from large corporations to small sole proprietorships.

In addition to the large core of auditors in the main office in Salt Lake City, I manage the branch offices in Provo, Ogden and Cedar City.

I am also responsible for the division's budget. Travel is one of the largest budget items, as our auditors travel to locations all over the United States to perform their work.

**Frank Hales, CPA
Assistant Director**

My responsibilities include the corporate franchise taxes, individual income taxes and motor carrier, fuel, beer, cigarette, tobacco and insurance premium taxes which are a combination of office and field audit functions.



Corporate tax auditors deal with numerous issues, including determining if "unitary relationships" exist between related corporations, which is whether related corporations have sufficient ties to each other to tax them as if they were one corporation. They also determine whether income should be classified as business income subject to apportionment or non-business income which is allocated to the corporations commercial domicile, and various other state adjustments. These audits take auditors to corporate headquarters all over the United States.

Income tax audits are done primarily as office audits. Auditors cross-match state and federal return data, verify that all income reported on information returns has been included on the state return, that deductions taken on the state return are valid, make adjustments based on audits conducted by the Internal Revenue Service, and conduct domicile investigations.

Miscellaneous tax auditors are responsible for motor carrier audits, which deal with the apportionment of fuel taxes and registration fees between the states in which a motor carrier travels. Auditors look at miles traveled in each jurisdiction as a means of apportionment, and audit tax paid fuel receipts. This is largely accomplished at the taxpayer's business location, typically in Utah. They are also responsible for fuel tax audits, which verify that the state is receiving motor fuel, diesel fuel, and aviation fuel taxes due. These auditors also verify that the proper taxes have been paid on cigarettes, tobacco and beer, and conduct insurance premium audits.

**Shelley Robinson
Assistant Director**

My responsibilities include compliance auditing and oil, gas and mining taxes.

Compliance auditors have the responsibility of locating unlicensed taxpayers, helping them get licensed and assessing



the appropriate tax liability. Several of the auditors focus on Nexus activities — determining if a taxpayer has sufficient business presence in the state to require tax reporting and collection.

Minerals auditors verify that proper severance taxes and federal royalties are paid on the value of extracted oil, gas and minerals from state and federal lands in Utah.

Since a large portion of our work is done on computer, my responsibilities also include making sure the auditors have the appropriate tools to complete their work efficiently. This includes developing computer audit templates and keeping the auditor's supplied with up-to-date computers and tools.

I also supervise the technical support function which includes reviewing the audit reports and schedules for accuracy and consistency, and processing the audits for mailing.