



Working for Us Just Adds Up!

Tax Commission Mission:

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

Benefits of State Employment

- Several health insurance options paid for in major part by the State
- Several dental insurance 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

Get a Solid Career with Room to Grow

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 senior auditors and tax audit managers. Each 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 continuing their 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.

For more information contact:

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**Utah State Tax Commission
Auditing Division**

tax.utah.gov



Income Tax

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.

Sales Tax

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. Our auditors travel to locations all over the United States to perform their work.

Corporate Tax

Corporate tax auditors deal with numerous issues, including determining if "unitary relationships" exist between related corporations, which is whether related corporations have sufficient ties with 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 corporation's commercial domicile, and various other state adjustments. These audits take auditors to corporate headquarters all over the United States.



Miscellaneous Taxes

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



Mining and Severance Taxes

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.

Compliance Audits

Compliance auditors locate unlicensed taxpayers, help them get licensed, and assess their appropriate tax liability. Several of the auditors focus on Nexus activities — determining if a taxpayer has sufficient business presence in Utah to require tax reporting and collection.

