



ERIC L. ADAMS
Mayor

DEPARTMENT OF CITYWIDE ADMINISTRATIVE SERVICES
BUREAU OF EXAMINATIONS

LOUIS A. MOLINA
Commissioner

NOTICE OF EXAMINATION

CITY TAX AUDITOR
Exam No. 5046
SECOND AMENDED NOTICE - February 19, 2025

WHEN TO APPLY: From: January 8, 2025
To: March 25, 2025

APPLICATION FEE: \$68.00

If you choose to pay the application fee with a credit/debit/gift card, you will be charged a service fee of 2.00% of the payment amount. This service fee is nonrefundable.

CANDIDATES WHO DEMONSTRATE THAT THEY ARE A VETERAN, UNEMPLOYED, RECEIVING PUBLIC ASSISTANCE, OR SUPPLEMENTARY SECURITY INCOME, ARE ENTITLED TO A WAIVER OF THE APPLICATION FEE.

The Notice of Examination is amended to further extend the last day of the Application Period from February 25, 2025 to March 25, 2025. Candidates who previously applied do not need to apply again.

YOU ARE RESPONSIBLE FOR READING THIS ENTIRE NOTICE BEFORE YOU SUBMIT YOUR APPLICATION.

WHAT THE JOB INVOLVES:

City Tax Auditors, under supervision, perform professional tax auditing work to ensure that taxpayers are in compliance with tax laws and regulations. All City Tax Auditors perform related work.

Special Working Conditions:

City Tax Auditors may be required to make out-of-town field trips and take public transportation to and from taxpayers' places of business.

(This is a brief description of what you might do in this position and does not include all the duties of this position.)

THE SALARY:

The current minimum salary is \$51,130 per annum. This rate is subject to change. There are four assignment levels within this class of positions. Appointments will be made to Assignment Level I. After appointment, employees may be assigned to the higher assignment levels at the discretion of the agency.

HOW TO QUALIFY:

You are responsible for determining whether or not you meet the education and experience requirements for this examination prior to submitting your application. If you are found "Not Qualified," your application fee will not be refunded and you will not receive a score.

As per Section 54(2) of the Civil Service Law, the education requirement needed to qualify must be met by January 28, 2026. The experience requirement needed to qualify must be met by January 28, 2025.

EDUCATION AND EXPERIENCE REQUIREMENTS:

1. A baccalaureate degree from an accredited college or university, including or supplemented by 24 semester credits in accounting, auditing, and/or taxation, including at least one course each in auditing, advanced accounting, and cost accounting; **or**
2. An associate degree or 60 semester credits from an accredited college or university, including or supplemented by 24 semester credits in accounting, auditing, and/or taxation, including at least one course each in auditing, advanced accounting, and cost accounting, **and** two years of full-time satisfactory tax-related auditing or tax accounting experience; **or**
3. A four-year high school diploma or its educational equivalent and 24 semester credits in accounting, auditing, and/or taxation, including at least one course each in auditing, advanced accounting, and cost accounting **and** four years of full-time satisfactory tax-related auditing or tax accounting experience; **or**

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4. A satisfactory combination of education and/or experience equivalent to "1", "2" or "3" above. College education may be substituted at the rate of 30 semester credits from an accredited college or university for one year of required experience. However, all candidates must have at least a four-year high school diploma or its educational equivalent and 24 semester credits in accounting, auditing, and/or taxation, including at least one course each in auditing, advanced accounting, and cost accounting.

Advanced accounting courses are courses designed to analyze special accounting topics such as (but not limited to) business combinations, partnerships, international accounting, estates and trusts. These courses require the student to analyze transactions, prepare working papers and financial statements and solve a wide variety of problems by advanced application of accounting principles and procedures. Admission to the course must require at least one prerequisite accounting course to be considered an advanced accounting course. Graduate level courses in accounting will also be considered advanced.

The high school diploma or its educational equivalent must be approved by a State's Department of Education or a recognized accrediting organization. The college or university must be accredited by regional, national, professional, or specialized agencies recognized as accrediting bodies by the U.S. Secretary of Education and by the Council for Higher Education Accreditation (CHEA).

If you were educated outside the United States, you must have your foreign education evaluated to determine its equivalence to education obtained in the United States. This is required only if you need credit for your foreign education in this examination. For more information see the Foreign Education Evaluation Guide in the Required Information section.

During the Education and Experience Exam (EEE), you may answer questions about your experience. If your experience was on a part-time basis working less than 35 hours per week, you will need to convert your part-time experience to full-time experience using the formula below. Once you have determined your full-time experience equivalent, use this amount to answer questions about your experience.

$(\text{number of hours worked per week}/35) \times (\text{number of months worked})$

For example, if you worked at a job for 21 hours per week for 12 months, you would make the following calculation: $21/35 \times 12 = 7.2$ months.

You have until midnight Eastern time on the last day of the Application Period (March 25, 2025) to clearly specify in detail all of your relevant education and experience and Final Submit your Education and Experience Exam in the Online Application System (OASys). Once you Final Submit your Education and Experience Exam in OASys, you will not be permitted to submit new or additional information on your Education and Experience Exam online.

If you do not Final Submit your Education and Experience Exam in OASys by midnight Eastern time on the last day of the Application Period (March 25, 2025), your examination will be considered incomplete, you will not receive a score, you will not be invited to subsequent portions of this examination (if applicable), and your application fee will not be refunded.

Residency Requirement Advisory:

City residency is not required for this position.

English Requirement:

You must be able to understand and be understood in English.

Proof of Identity:

Under the Immigration Reform and Control Act of 1986, you must be able to prove your identity and your right to obtain employment in the United States prior to employment with an agency under the jurisdiction of the Commissioner, Department of Citywide Administrative Services.

HOW TO APPLY:

If you believe you meet the requirements in the "How to Qualify" section, apply using the Online Application System (OASys) at www.nyc.gov/examsforjobs. Follow the onscreen application instructions for electronically submitting your application, payment, and completing any required information. A unique and valid email address is required to apply online. Several internet service providers, including but not limited to Google, Yahoo!, AOL, Outlook.com, and Mail.com offer free email addresses. **All new OASys accounts require verification before a candidate can apply to ensure the accuracy of candidate information. Verification is instantaneous for most accounts and you will receive a confirmation email with instructions to activate your account. For any account creation issues, you will receive onscreen prompts to contact DCAS. This review may require up to two (2) business days to be reviewed and resolved. Please keep this information and the application period deadline in mind when creating your account.**

The following methods of payment are acceptable: major credit card, bank card associated with a bank account, or a prepaid debit card with a credit card logo which you may purchase online or at various retail outlets. If you are receiving or participating in certain forms of public assistance/benefits/programs, or are a veteran, you may qualify to have the application fee waived. For more information on eligibility for a fee waiver and documentation requirements visit the Fee Waiver FAQ on the Online Application System at: <https://a856-exams.nyc.gov/OASysWeb/faqs>. **Effective January 2020, the Online Application System is no longer supported on Windows 7 or earlier versions of Windows operating systems.**

You may come to the DCAS Computer-based Testing & Application Centers to apply for this examination online.

The centers will be open Monday through Friday from 9:00 AM to 5:00 PM:

Manhattan 2 Lafayette Street 17th Floor New York, NY 10007	Brooklyn 210 Joralemon Street 4th Floor Brooklyn, NY 11201	Queens 118-35 Queens Boulevard 5th Floor Forest Hills, NY 11375
Staten Island 135 Canal Street 3rd Floor Staten Island, NY 10304	Bronx 1932 Arthur Avenue 2nd Floor Bronx, NY 10457	

The DCAS Computer-based Testing & Application Centers will be closed on Monday, January 20, 2025 and Monday, February 17, 2025.

You must complete the entire application by midnight, Eastern Time, of the last day of the application period. If you have questions about applying for this examination, you may contact DCAS via nyc.gov/CivilServiceNowNYC and select the applicable subject.

Special Circumstances Guide: This guide is located on the DCAS website at https://www1.nyc.gov/assets/dcas/downloads/pdf/employment/pdf_c_special_circumstances_guide.pdf and available at the DCAS Computer-based Testing & Application Centers. This guide gives important information about claiming Veterans' or Legacy credit, and notifying DCAS of a change in your mailing address. Follow all instructions on the Special Circumstances Guide that pertain to you when you complete your "Application for Examination."

REQUIRED INFORMATION:

- 1. Application for Examination:** Follow the online instructions, including those relating to the payment of fee and, if applicable, those found in the Special Circumstances Guide.
- 2. Education and Experience Exam:** Fill out all the required sections displayed onscreen (if applicable). You will have until midnight Eastern time on the last day of the Application Period (March 25, 2025) to clearly specify in detail all of your relevant education and experience on your Education and Experience Exam and submit it in the Online Application System (OASys). If you do not Final Submit your Education and Experience Exam in OASys by midnight Eastern time on the last day of the Application Period (March 25, 2025), your examination will be considered incomplete, you will not receive a score, you will not be invited to subsequent portions of this examination (if applicable), and your application fee will not be refunded.
- 3. Foreign Education Evaluation Guide (Required only if you need credit for your foreign education to meet the education and experience requirements):** If you were educated outside the United States, you must have your foreign education evaluated to determine its equivalence to education obtained in the United States. The services that are approved to make this evaluation are listed on the Foreign Education Evaluation Guide which is located on the DCAS website at <https://www1.nyc.gov/assets/dcas/downloads/pdf/employment/foreigneducation.pdf>. When you contact the evaluation service, ask for a "course-by-course" evaluation (which includes a "document-by-document" evaluation) of your foreign education. You must have one of these services submit its evaluation of your foreign education directly to the Department of Citywide Administrative Services no later than eight weeks from January 28, 2025.

THE TEST:

Your score will be determined by an Education and Experience Exam. You will receive a score of 70 points for meeting the education and experience requirements listed above. After these requirements are met, you will receive additional credit up to a maximum of 100 points on the following basis:

Education and experience used to gain additional credit must be obtained by January 28, 2025.

If you have satisfactory full-time experience working in a United States governmental agency (city, state, federal) performing professional tax auditing work to ensure that taxpayers are in compliance with tax laws and regulations for:	You will receive up to:
At least 9 months but less than 12 months	7.5 points
At least 12 months but less than 15 months	10 points
At least 15 months but less than 18 months	12.5 points
At least 18 months but less than 21 months	15 points
At least 21 months but less than 24 months	17.5 points
At least 24 months but less than 27 months	20 points
At least 27 months but less than 30 months	22.5 points
At least 30 months but less than 33 months	25 points
At least 33 months but less than 36 months	27.5 points
36 or more months	30 points
If you have satisfactory full-time experience working in the United States for a non-governmental employer performing professional tax auditing work to ensure that taxpayers are in compliance with tax laws and regulations for:	You will receive up to:
At least 9 months but less than 18 months	2.5 points
At least 18 months but less than 27 months	5 points
At least 27 months but less than 36 months	7.5 points
36 or more months	10 points

If you possess additional licensing and education previously not claimed:	You will receive:
CPA License, or passed all four parts of the CPA exam	10 points
Master's degree in taxation	10 points

During the Education and Experience Exam (EEE), you may answer questions about your experience. If your experience was on a part-time basis working less than 35 hours per week, you will need to convert your part-time experience to full-time experience using the formula below. Once you have determined your full-time experience equivalent, use this amount to answer questions about your experience.

$(\text{number of hours worked per week}/35) \times (\text{number of months worked})$

For example, if you worked at a job for 21 hours per week for 12 months, you would make the following calculation: $21/35 \times 12 = 7.2$ months.

Each year of experience will be credited under only one category which will be the highest appropriate category. **Education and experience used to meet the minimum requirements cannot be used to gain additional credit.**

You have until midnight Eastern time on the last day of the Application Period (March 25, 2025) to clearly specify in detail all of your relevant education and experience and Final Submit your Education and Experience Exam in the Online Application System (OASys). Once you Final Submit your Education and Experience Exam in OASys, you will not be permitted to submit new or additional information online.

If you do not Final Submit your Education and Experience Exam in OASys by midnight Eastern time on the last day of the Application Period (March 25, 2025), your examination will be considered incomplete, you will not receive a score, you will not be invited to subsequent portions of this examination (if applicable), and your application fee will not be refunded.

You will not receive additional credit for education, licenses, and experience which you obtain after January 28, 2025.

CHANGE OF MAILING ADDRESS, EMAIL ADDRESS, AND/OR TELEPHONE NUMBER:

It is critical that you promptly notify DCAS of any change to your mailing address, email address and/or phone number. If we do not have your correct mailing address, email address and/or phone number, you will not receive information about your exam(s), consideration for appointment and/or important information that may require a response by a specified deadline. If you need to update your Mailing Address, Email Address, and/or Telephone Number, read below:

- City Employees - update this information in NYCAPS Employee Self-Service (ESS) at www.nyc.gov/ess
- All Others - update this information on your Profile page in the Online Application System (OASys) by logging into your OASys account and navigating to your Dashboard, then your Profile tab at www.nyc.gov/examsforjobs
- If you are unable to recall and/or no longer have access to the email address associated with your OASys account, please contact us via the following link: nyc.gov/CivilServiceNowNYC using the "Account Access, User ID, Password or Registration Issue" subject or call (212) 669-1357 (Monday - Friday from 9 AM - 5 PM EST).

CHANGE OF NAME AND/OR SOCIAL SECURITY NUMBER:

Use the Data Correction Form and follow all instructions for changing your name and/or social security number with DCAS. The following link will provide you with the DCAS Data Correction Form: <https://www1.nyc.gov/assets/dcas/downloads/pdf/employment/dp148a.pdf>.

THE TEST RESULTS:

If you pass the Education and Experience Exam, your name will be placed in final score order on eligible list, you will be given a list number, and you will be notified by email of your test results. The eligible list determines the order by which candidates will be considered for appointment. If you meet all requirements and conditions, you will be considered for appointment if your name is reached on the eligible list. Once a list has been established, it will typically remain active for four years. To learn more about the civil service system go to: <https://www1.nyc.gov/site/dcas/employment/civil-service-system.page>.

If you believe that your test part was rated incorrectly, you may submit an appeal of your score to DCAS, Committee on Manifest Errors, through the Online Application System (OASys). Your appeal must give specific reasons why your score should be higher. Your appeal may result in a higher or lower rating.

To access the appeal portal of OASys, please log into your OASys account at www.nyc.gov/examsforjobs and use the following steps:

1. Navigate to the Dashboard for the Appeals tab.
2. Click the NEW APPEAL button to create and submit your appeal.
3. Select the exam from the Exam drop-down list, and
4. Select the exam part from the Exam Part drop-down list.

5. Select the reason for your appeal from the Appeal Reason drop-down list (if applicable).
6. Enter the details of your appeal by providing specific reasons why your score should be higher.

ADDITIONAL INFORMATION:

Selective Certification: If you meet the requirements for Selective Certification, as described in the following sections, you may be considered for appointment to positions with these requirements through a process called Selective Certification. If you qualify for Selective Certification, you may be given preferred consideration for these positions. If you wish to apply for Selective Certification, follow the onscreen instructions when completing the Education and Experience Exam to indicate your interest in Selective Certification and Final Submit it in the Online Application System (OASys). Your qualifications for Selective Certification will be checked by the appointing agency at the time of appointment.

1. **Tax Enforcement (TAE):** At least six months of full-time, satisfactory experience **acquired after March 1, 2018** while working in the **United States** using FinCen and LexisNexis Accurant **and** a valid certification in one of the following: CFE - Certified Fraud Examiner issued by the Association of Certified Fraud Examiners (ACFE), or CAMS - Certified Anti-Money Laundering Specialist issued by the Association of Certified Anti-Money Laundering Specialists (ACAMS).
2. **Tax Audit-Related Research (TAR):** At least six months of full-time, satisfactory experience **acquired after March 1, 2018** while working in the **United States** using LexisNexis, Research Institute of America (RIA), Public Access to Court Electronic Records (PACER), Automated City Register Information System (ACRIS) or other land records systems and an electronic audit case tracking/support system, such as Professional Audit Support System (PASS).

The above Selective Certification requirements may be met at anytime during the duration of the list. If you meet this requirement at some future date, please submit a request by email to: LMACustomerService@dcas.nyc.gov, or by mail to: DCAS Bureau of Examinations - Exam Development Group, 1 Centre Street, 14th Floor, New York, NY 10007. Please include the examination title and number, your full name, OASys Profile ID number, and the Selective Certification(s) you are requesting in your correspondence.

Application Receipt:

You will be emailed a receipt immediately after you have applied for the examination. If you do not receive this receipt, check "Junk", "Trash", or "Spam" folders for the primary email linked to your Online Application System (OASys) account. If you are unable to locate the email, you can view a summary of the notification email to you on your OASys Dashboard, then Notifications. If you are still unable to find the email, please email DCAS via the Contact feature available in OASys with a description of the issue and include the exam number and your profile number located on your Profile page. While on your Profile page, check that the email addresses you provided are correct and/or updated.

PENALTY FOR MISREPRESENTATION:

Any intentional misrepresentation on the application or examination may result in disqualification, even after appointment, and may result in criminal prosecution.

The General Examination Regulations of the Department of Citywide Administrative Services (DCAS) apply to this examination and are part of this Notice of Examination. They are posted at nyc.gov/dcas and copies are available at the DCAS Computer-based Testing & Application Centers.

The City of New York is an Equal Opportunity Employer.
Title Code No. 40523; Tax Auditor Occupational Group.

For information about other exams, and your exam or list status, call 212-669-1357.
Internet: nyc.gov/dcas