California Department of Tax and Fee Administration

DUTY STATEMENT

☐ CURRENT
☐ PROPOSED

SCHEDULE TO BE WORKED/WORKING HOURS		EFFECTIVE DATE	
CIVIL SERVICE CLASSIFICATION **Business Taxes Representative**		WORKING TITLE **Tax Representative**	
DIVISION/OFFICE/UNIT **Field Operations Division/ Riverside Office**		SPECIFIC LOCATION ASSIGNED TO **Riverside , CA**	
SEERA DESIGNATION **Rank and File**	BARGAINING UNIT **01**	WORK WEEK GROUP **2**	CERTIFICATES REQUIRED **None**
FINGERPRINTS/BACKGROUND CHECK REQUIRED ☒ Yes ☐ No	BILINGUAL POSITION ☐ Yes ☒ No	SUPERVISION EXERCISED **None**	
INCUMBENT		POSITION NUMBER *(Agency-Unit-Class-Serial)* **291-053-8690-XXX**	

The mission of the California Department of Tax and Fee Administration is to make life better for Californians by fairly and efficiently collecting the revenue that supports our essential public services.

POSITION'S ORGANIZATIONAL SETTING AND MAJOR FUNCTIONS

Under close supervision of the Business Taxes Administrator I, the Business Taxes Representative provides assistance to taxpayers to ensure compliance with tax laws, collect delinquent taxes, and perform a variety of compliance and collection functions utilizing the department's web-based database where actions taken are initiated and documented accurately. The incumbent is responsible for the less complex cases statewide involving active, closed, delinquent, and revoked sales and use tax accounts. The incumbent must keep the supervisor informed of complex issues on assigned cases. The accounts are worked by online correspondence, telephone and/or mail. When necessary and warranted, field calls will be made to the business location and/ or other locations. Travel may be required up to 10% of the time, which may include overnight.

Candidate must be able to perform the following essential job functions with or without reasonable accommodation.

PERCENTAGE OF TIME SPENT	DUTIES
	ESSENTIAL JOB FUNCTIONS
50%	Initiates contact with tax debtors to collect monies owed and/or arrange for filing and payment of past due tax returns. Makes contact with taxpayers' accountants, attorneys and/or other representatives as necessary. Prepares appropriate correspondence as required. Reviews and analyzes taxpayer's account profiles and determines best skip tracing methods and resources to be utilized, such as telephone, internet, credit reports, real property locators, voter registration, external agency information, etc., to locate tax debtors and their attachable assets. Decides when summary collection action is warranted and takes appropriate action on the state's behalf. Obtains information from court records as appropriate. Obtains necessary financial information to support the inability to pay in full (formal payment plan is subject to supervisory approval) and using basic arithmetic concepts, reviews financials and arranges installment payment plans with delinquent tax debtors. If taxpayers refuse to make acceptable payment arrangements, initiates summary action necessary to force collection, i.e. Orders to Withhold and Levies. Additionally, using Word Processing software, writes memos and other referrals recommending Keeper Warrants, Dual Determinations and Successor's Liability when appropriate. Prioritizes assignments and maintains timely follow-up on all accounts.
25%	Investigates business operations for tax evasion and/or non-compliance with applicable tax laws. Investigates non-permitted operations and advises the taxpayer to properly register and file past due returns. Obtains evidence of operation after revocation of seller's permit and if necessary, prepares case referrals for citation. Testifies in court as needed to conclude the case. Acts as a Remote Agent, assisting taxpayers with questions and online services through remote phone lines.
15%	Answers tax law inquiries providing applicable pamphlets and regulations, and responds in writing when necessary. Reads, understands and applies all operational memos, law changes, and attends training classes to remain current on laws, regulations, policies and procedures.

	MARGINAL JOB FUNCTIONS
5%	Identifies swap meet and special event activities. Notifies operators of the requirements and verifies they are in compliance with sales and use tax laws and regulations. Verifies the validity of the seller's permits at the various events and swap meets in the area. Recommends penalties for operators who do not comply with the law. Investigates client complaints; use tax investigations and local tax enforcement.
5%	When an account is uncollectible, initiates and properly documents requests for discharge from accountability. Reviews security deposits on accounts presenting collection problems. Makes a determination to apply or request an increase on the security deposit. Performs other job-related duties as required.

WORK ENVIRONMENT OR PHYSICAL ABILITIES REQUIRED FOR THE JOB *(if applicable)*:

Work Environment:

- May work in a high-rise building

Physical Abilities:

- Ability to transport materials weighing up to thirty (30) pounds
- Work long and irregular hours, both in and out of the office in various locations in an assigned area
- Ability to access and use a personal computer, office equipment, and/or telephone daily

Additional Requirements/Expectations:

- Travel to and work at assigned field sites, which may include overnight
- Travel to complete training requirements, which may include overnight

I have read this duty statement and fully understand that I must perform the Essential Job Functions of my position with or without reasonable accommodation.

PRINT EMPLOYEE NAME	EMPLOYEE'S SIGNATURE	DATE

I certify that the above accurately represents the duties of the position and that I have reviewed these duties with the above-named employee.

PRINT SUPERVISOR NAME	SUPERVISOR'S SIGNATURE	DATE

HRB Approval Date: 02/05/21	**C&P Analyst Initials: AS**