



## Duty Statement

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|----------------------------------------------------------------|-------------------------------------------------------------|
| Request for Personnel Action (RPA) Number<br><b>2526-00395</b> | Effective Date                                              |
| Classification Title<br><b>Tax Auditor</b>                     | Position Number<br><b>564-TBD-4362-XXX</b>                  |
| Working Title<br><b>Tax Auditor</b>                            | Bureau and Section<br><b>National Business Audit Bureau</b> |

Our mission is to help taxpayers file timely and accurate tax returns and pay the correct amount to fund services important to Californians. To support this mission, FTB employees strive to develop in CalHR's Core Competencies: Collaboration, Communication, Customer Engagement, Digital Fluency, Diversity and Inclusion, Innovative Mindset, Interpersonal Skills, and Resilience. Core competencies are the knowledge, skills, and behaviors which are foundational to all state employees regardless of classification.

### General Statement

Under close supervision of an FTB Administrator, the incumbent is responsible for learning all phases of tax audit work while conducting the least-to-moderately difficult audits of taxpayers to determine the correct amount of tax liability in accordance with the Federal & California Tax Laws, audit standards, Audit Regulations, Taxpayer Bill of Rights, resource considerations, policies, and procedures. Audits are conducted leveraging the tools and working environments that provide resolution in an efficient & effective manner and preserve the interests of the state. Some travel is required and may include overnight and/or out of state travel.

### Essential Functions

| Percentage | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 40%        | <p>Conduct least-to-moderately difficult audits of taxpayer's books and records with audit standards, policies and procedures as detailed in the Manual of Audit Procedures (MAP).</p> <ul style="list-style-type: none"><li>• Perform necessary field work consistent with the needs of each case.</li><li>• Gather substantiation and prepare clear and accurate workpaper files that document the information developed during the audit and the procedures to support the audit conclusions and recommendations through the appeal process.</li><li>• Analyze facts and make appropriate audit determinations based on research and application of the tax laws, Office of Tax Appeals and tax court decisions, legal memoranda and opinions, department policy and other applicable authority.</li></ul> |
| 30%        | <p>Plan, organize, and manage audit inventory to ensure the audits are completed in a manner prescribed by and within the time frames indicated in our policy &amp; procedure manuals, Audit Regulations, and the Taxpayer Bill of Rights.</p> <ul style="list-style-type: none"><li>• Record audit progress timely in appropriate audit applications.</li><li>• Protect statutes of limitations (SOL) by planning and conducting audit activities such that reasonable cooperation on the part of the taxpayer can result in the completion of the audit within a minimum of six (6) months before the SOL expires.</li></ul>                                                                                                                                                                                |
| 20%        | <p>Confer with taxpayers and/or their legal representatives to request and discuss pertinent information by mail, telephone, virtually, and in person. Communicate audit findings to the taxpayer and/or their legal representative, both in writing and verbally.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

## Marginal Functions

| Percentage | Description                                                                                                                                                                                                                                                                                                            |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10%        | In addition to conducting audits, the incumbent is expected to perform other activities as required. For example, participate in special audit-related assignments and projects, attend tax related seminars and training sessions that are provided in house or off-site to continue to develop knowledge and skills. |

### Signature Authorization

If I choose to sign this form electronically, I agree that my electronic signature is a legally binding equivalent to my handwritten signature on a paper form.

**Employee:** I confirm that I have read and understand the described duties and functions of this position.

\_\_\_\_\_  
Name (Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Supervisor:** I certify that the above information accurately represents the described duties and functions of this position.

\_\_\_\_\_  
Name (Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



## Duty Statement

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|---------------------------------------------------------|-----------------------------------------------------------------------|
| Request for Personnel Action (RPA) Number<br>2526-00401 | Effective Date                                                        |
| Classification Title<br>Tax Auditor                     | Position Number<br>564-TBD-4362-XXX                                   |
| Working Title<br>Tax Auditor                            | Bureau and Section<br>Audit / Individual & Pass Through Entity (IPTE) |

Our mission is to help taxpayers file timely and accurate tax returns and pay the correct amount to fund services important to Californians. To support this mission, FTB employees strive to develop in CalHR's Core Competencies: Collaboration, Communication, Customer Engagement, Digital Fluency, Diversity and Inclusion, Innovative Mindset, Interpersonal Skills, and Resilience. Core competencies are the knowledge, skills, and behaviors which are foundational to all state employees regardless of classification.

### General Statement

Under the close supervision of an Administrator I or II, the incumbent is responsible for learning how to conduct the least to moderately difficult tax audits, or assist in the more difficult audits, to determine the correct amount of tax in accordance with the Federal & California Tax Laws, Treasury Regulations, Taxpayer Bill of Rights, resource considerations, policies, and procedures of the department. The incumbent will be expected to perform the duties in accordance with the department's Mission and Statement of Principles of Tax Administration.

### Essential Functions

| Percentage | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 35%        | Conduct less complex correspondence and field audits of resident and nonresident taxpayers or Pass Through Entities, in accordance with audit standards, policies and procedures as detailed in the Manual of Audit Procedures (MAP). Maintain the confidentiality of data received or developed during the audit in accordance with the provisions of the Security and Disclosure Manual. Perform all applicable pre-audit work in accordance with the needs of the cases assigned and the pre-audit requirements set forth in the MAP. Protect statutes of limitations (SOL) by planning and conducting audit activities such that reasonable cooperation on the part of the taxpayer can result in the completion of the audit within the normal SOL. Confer with taxpayers or legal representatives, requesting pertinent information and/or documents in accordance with provisions of MAP. |
| 30%        | Plan, organize, and manage the audit inventory to ensure the audits are completed within a minimum of six (6) months before the SOL expires. Contact taxpayers or their representatives within thirty (30) days after correspondence is received, and complete examinations within timeframes provided under the MAP. Record audit progress in Case Management.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 25%        | Prepare clear and accurate schedules and work papers to support the audit conclusions and recommendations through the appeal process. Communicate findings in writing and verbally in a complete and understandable manner. This will be done in a manner that will gain cooperation of taxpayers and representatives (includes requesting pertinent information, courtesy, responsiveness, accuracy, promptness and decisiveness). Analyze facts and make appropriate audit determinations based on research and application of the tax laws, Office of Tax Appeals and tax court decisions, legal memoranda and opinions, department policy and other applicable authority.                                                                                                                                                                                                                    |

## Marginal Functions

| Percentage | Description                                                                                                                                                                                                                                                        |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10%        | In addition to conducting audits, the incumbent is expected to perform other duties as required. As needed, attend training related to tax matters, as well as matters pertaining to FTB policies and procedures. Responding to special audit related assignments. |

### Signature Authorization

If I choose to sign this form electronically, I agree that my electronic signature is a legally binding equivalent to my handwritten signature on a paper form.

**Employee:** I confirm that I have read and understand the described duties and functions of this position.

|                       |                    |               |
|-----------------------|--------------------|---------------|
| _____<br>Name (Print) | _____<br>Signature | _____<br>Date |
|-----------------------|--------------------|---------------|

**Supervisor:** I certify that the above information accurately represents the described duties and functions of this position.

|                       |                    |               |
|-----------------------|--------------------|---------------|
| _____<br>Name (Print) | _____<br>Signature | _____<br>Date |
|-----------------------|--------------------|---------------|