



Duty Statement

Request for Personnel Action (RPA) Number 2627-00351	Effective Date
Classification Title Tax Auditor	Position Number 564-TBD-4362-TBD
Working Title Tax Auditor	Bureau and Section Individual & Pass Through Entity (IPTE) Audit Bureau

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 for the Individual and Pass Through Entity (IPTE) Audit Bureau, 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) and MAP 2.0. 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 and MAP 2.0.
30%	Plan, organize, and manage 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 and MAP 2.0. Record audit progress in Case Management.
25%	Prepare clear and accurate schedules and work papers to support 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 job related 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.

_____ Name (Print)	_____ Signature	_____ Date
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Supervisor: I certify that the above information accurately represents the described duties and functions of this position.

_____ Name (Print)	_____ Signature	_____ Date
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