

California Department of Tax and Fee Administration

DUTY STATEMENT

☐ CURRENT
☐ PROPOSED

SCHEDULE TO BE WORKED/WORKING HOURS		EFFECTIVE DATE	
CIVIL SERVICE CLASSIFICATION Associate Tax Auditor		WORKING TITLE Senior Tax Auditor	
DIVISION/OFFICE/UNIT PPDD/HOB/Petitions Section/Petition Management Unit		SPECIFIC LOCATION ASSIGNED TO	
SEERA DESIGNATION Rank and File	BARGAINING UNIT 01	WORK WEEK GROUP 02	CERTIFICATES REQUIRED None
FINGERPRINTS/BACKGROUND CHECK REQUIRED ☒ Yes ☐ No	BILINGUAL POSITION ☐ Yes ☒ No	SUPERVISION EXERCISED None	
INCUMBENT		POSITION NUMBER (Agency-Unit-Class-Serial) 291-462-4281-	
<i>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.</i>			
POSITION'S ORGANIZATIONAL SETTING AND MAJOR FUNCTIONS Under the supervision of a Supervising Tax Auditor II, the Associate Tax Auditor (ATA) performs a variety of difficult audit duties. The ATA incumbent conducts reviews and determines the validity of incoming petitions for redetermination; reviews taxpayer records and appeals case files, and applies the tax laws, regulations, and annotations, as well as the Rules for Tax Appeals regulations and departmental policies to evaluate appeals cases and make recommendations as to the disposition of the case, or, if appropriate, the next step in the appeals process; and clearly communicates with taxpayers and their representatives, both verbally and in writing, regarding the application of tax laws and regulations generally and to the specific case. Processes work assignments and enters the appropriate detailed comments on accounts in a timely manner. The incumbent performs duties pertaining to special assignments and other duties as required. Candidate must be able to perform the following essential job functions with or without reasonable accommodation.			
PERCENTAGE OF TIME SPENT	DUTIES		
25%	<u>ESSENTIAL JOB FUNCTIONS</u> Reviews new appeals filed, creates the appropriate appeal case, and sends a letter to the taxpayer and the taxpayer's representative acknowledging the acceptance or rejection of the appeal. If the petition is incomplete, send a letter to the taxpayer and follow up as needed to obtain the necessary document or information to perfect the petition filed. Determines the responsible office and creates the appropriate task for the responsible office to review the appeal contentions and to submit a staff recommendation. Completes the new appeal review and acknowledgment process within a mandated deadline.		
25%	Reviews audit and re-audit working papers, case files, and Office Making Assessment (OMA) recommendations to determine if a case is ready to move to the next level in the appeal process. Monitors and follows up on appeals cases to facilitate timely processing. Reviews the full case file to determine if the case is ready to close and makes closing recommendations in the appeal case when appropriate. Sends letters to taxpayers and their representatives to notify them of actions taken on their appeal case.		
20%	Determines if the petitioner/taxpayer is liable for tax on purchases of vehicles, vessels, or aircraft (consumer use tax cases) based on an analysis of documentation obtained from third parties and/or furnished by taxpayers, attorneys, and accountants. Corresponds verbally and in writing with taxpayers and/or their representatives to obtain the information and evidence necessary to properly evaluate each case. Upon analysis of facts and available evidence, effectively communicates the application of tax and requests any appropriate additional evidence necessary.		
15%	Analyzes and timely responds to phone inquiries and written correspondence received from taxpayers, taxpayer representatives, field offices, other HQ sections, and all other interested parties, pertaining to active appeal cases, closed appeal cases, and adjustments made to non-petitioned liabilities. Coordinates efforts with other team members within and outside the Petitions Section to fully address taxpayer inquiries.		
10%	Prepares the division's Summary Analysis in order to support the taxability of the transaction for cases that are not resolved, and the petitioner requests a conference. Submits the summary along with supporting evidence and documentation to the Appeals Bureau for an appeals conference. Attends appeals conferences in Sacramento or by telephone or video conference as a representative of the division.		

5%

MARGINAL JOB FUNCTIONS

Attends training and meetings, trains other team members as needed. Performs system testing, special assignments, and other job-related duties as required.

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

- Depending on your work location, you may be working in a high-rise building.

Physical Abilities:

- Ability to access and use a laptop, office equipment and/or telephone system daily.
- Ability to remain in a stationary position, consistent with office work, for extended periods of time.

Additional Requirements/Expectations:

- Travel may be required up to ten percent (10%) of the time.

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: 6/17/2026

C&P Analyst Initials: ANS