

California Department of Tax and Fee Administration

DUTY STATEMENT

☐ CURRENT
☐ PROPOSED

SCHEDULE TO BE WORKED/WORKING HOURS		EFFECTIVE DATE	
CIVIL SERVICE CLASSIFICATION Business Taxes Specialist II		WORKING TITLE Senior Tax Auditor	
DIVISION/OFFICE/UNIT		SPECIFIC LOCATION ASSIGNED TO	
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 Act as Lead	
INCUMBENT		POSITION NUMBER (Agency-Unit-Class-Serial)	
<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 general supervision of a Supervising Tax Auditor II, the Business Taxes Specialist (BTS) II serves as lead auditor over teams of experienced auditors on the most difficult and complex audits and actively participates in the overall management of these audits, typically consisting of the largest worldwide business entities. The BTS II makes audit appointments, interacts with tax managers, directors, partners of accounting firms, attorneys and corporate officers, explains the audit findings, prepares accurate and complete audit reports and written correspondence. The BTS II is responsible for providing technical guidance and leadership to audit teams which oftentimes involve emerging industries and/or controversial or precedent setting issues. The BTS II conducts special projects, tasks, and other job-related functions as necessary, which may include assisting the office reviewer. This position may be required to rotate into the BTS II audit review position. This position is designated as a mobile worker position and will require an incumbent to spend the majority of their time (fifty percent or more) working at various locations other than their home or office in a single day (CMAP 1014). Positions within California require the incumbent to travel at least 50% of the time, which includes overnight travel. Positions outside of California require the incumbent to travel at least 50% of the time out of state, which includes overnight travel. Candidate must be able to perform the following essential job functions with or without reasonable accommodation.			
PERCENTAGE OF TIME SPENT	DUTIES		
75%	<u>ESSENTIAL JOB FUNCTIONS</u> Serves as lead auditor over teams of experienced auditors on the most difficult and complex audits consisting of the largest multi-national corporations with numerous subsidiaries and diverse business segments reporting substantial tax liability and where reporting errors may involve significant amounts. These include audits of industry leaders in high tech, biotech, healthcare, film making, US Government supply contractors, construction contractors, and emerging industries. Provides overall management of these audits, with the goal of completing these audits in a more timely and efficient manner thereby accelerating the recognition of unreported tax and more rapid turnover of large audit assignments, which should result in more audit assignments being conducted. As lead over the team, the BTS II conducts the audit, assigns tasks and reviews the work of the auditing team to ensure that policies and guidelines are adhered to, and that audit work progresses in a timely manner. Provides on-the-job training, oversight, guidance, technical support and mentoring to assistant auditors or less experienced auditors, as necessary. The BTS II participates in conducting these complex audits and contacts and discusses audit issues with taxpayers and/or their representatives; develops a detailed audit plan for each assignment, including budgeted hours and estimated completion dates; identifies the audit issues; determines the potential tax effect of issues, especially for complex, significant or emerging issues; makes decisions in all aspects of the audit; monitors the progress of audits and ensures they progress timely; monitors the Waiver of Limitation status and obtains necessary extensions. Serves as the intermediary (liaison) between the Computer Audit Specialist (BTS II) and the taxpayer's representative (in audits requiring the use of a Computer Audit Specialist); and assists in the resolution of non-concurred issues with taxpayers and/or their representatives.		

15%	Explains and defends the audit findings to the taxpayers and/or taxpayer representatives, explains the application of the law and the audit procedures used, and prepares a report of discussion when appropriate. Identifies potentially controversial or precedent-setting issues. Discusses these issues with management and CDTFA's Legal Department to analyze the implication of the issue on the application of the Sales and Use Tax Law. Applies new tax laws and regulations. Provides training and presents on the application of new tax law or regulation changes to staff, taxpayers, taxpayer representatives and industry groups. Describes how the changes affect taxpayer's business and the specific industry. Identifies opportunities to improve audit policies and procedures. Conducts special projects and tasks as requested, including preparation of written correspondence. Provides technical support to an audit group in the supervisor's absence and functional guidance to new auditors. May assist in audit review. Makes presentations and teaches classes to staff, industry representatives and CPA groups.
5%	<u>MARGINAL JOB FUNCTIONS</u>
5%	Prepares weekly and monthly time sheets accounting for all assignments and work performed, audit status reports for all work in process, a variety of forms to process work, and other reports designated by management. Monitors, inputs, and retrieves information from CDTFA's network and information systems, such as, audit hours for each assignment, data upload/download, statute dates, and resale verification. Uploading all required document into CROS and saving or checking in the audit files weekly. Attends supervisors' and appeals conferences involving non-concurred audits; may be required to testify in court on tax fraud audit findings.

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 up to thirty (30) pounds, with or without reasonable accommodation.
- Work long irregular hours, both in and out of the office in various locations.

Additional Requirements/Expectations:

- For in-state positions: Travel to and work at assigned field sites is required at least 50% of the time in various locations statewide may include evenings, weekends, and/or overnight travel.
- For out-of-state positions: Travel to and work at assigned field sites is required at least 50% of the time in various locations and states, may include evenings, weekends, and/or overnight travel.
- The position may be called to testify in administrative hearing matters and criminal court proceedings.

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 TEAM MEMBER NAME	TEAM MEMBERS'S SIGNATURE	DATE
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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
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HRB Approval Date: 12/09/25

Approvers Initials: JF