STATE OF CALIFORNIA
Franchise Tax Board

Proposed

HR Date: 08/17/2026

HR Initials: RN

Duty Statement

Request for Personnel Action (RPA) Number	Effective Date
RPA 2627-00282	
Classification Title	**Position Number**
Program Specialist III	564-TBD-4366-TBD
Working Title	**Bureau and Section**
Technical Reviewer	Technical Resources and Services Bureau: Technical Resource Section

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 general direction of the Technical Resource Section Manager, the incumbent is the highest-level specialist to technical resource reviewers and audit staff. The incumbent is expected to make critical decisions and provide expert consultation on audit issues, departmental teams, public forums, and audits of the most complex tax returns with new or precedent-setting tax issues to top management and legal. Provide recommendations for matters concerning sensitive audit issues, policies, procedures, and guidelines in areas with significant departmental consequences or precedent-setting in nature, where the potential for litigation is certain and where multi-divisional leadership and departmental coordination is of the essence. Reviews the utmost sensitive and complex income tax audits for Corporate, Pass-Through Entity (PTE) or Individual taxpayers. Other duties include providing technical support to the Audit, Filing, and Legal Division. The incumbent is expected to independently perform the duties of a Technical Reviewer.

Effective on the date indicated, the incumbent will perform the following duties and responsibilities in accordance with the department's Mission and Statement of Principles of Tax Administration.

Essential Functions

Percentage	Description
35%	**Develops and communicates the highest level of policies, procedures, and guidelines having departmental or significant consequences to the audit programs.** • Recommends audit or tax policy for various Audit programs. • Develops and recommends audit policy, procedures, and practices for audits of the largest, most sensitive and complex returns tax returns with new or precedent-setting tax issues. • Recommends departmental policy addressing emerging audit or taxpayer issues. • Analyzes legislation to determine critical impacts to the various Audit programs. • Establishes audit procedures and practices for new or politically sensitive audit cases with potential for significant ramification to the audit programs.
20%	**Provides technical consultation on significant tax issues impacting audit programs and advises audit management on leading audit and related tax matters.** • Provides expert consultation and advice to top management in the recommendation of audit policies and procedures for handling unprecedented tax issues. • Identifies policy areas with the potential of intense public scrutiny and makes recommendations for reducing adverse impacts and enhancing taxpayer compliance through effective communication.

Percentage	Description
	• Ensures consistent program development, administration, and recommendation of appropriate audit policies, procedures, and practices. • Resolves highly controversial issues regarding tax laws, taxpayer compliance/intrusion issues. • Develops and implements legislative change proposals impacting audit programs. • Ensures departmental publications impacting audit programs are accurate. • Resolves sensitive public inquiries on the application of legislative or statutory provisions.
20%	**Acts as the lead program specialist and technical resource for training assignments** • Serves as the highest level specialist and technical resource. • Consults with other technical experts on complex audits encompassing a wide range of federal/state tax laws with no legal precedence to ensure consistency • Identifies training needs, recommends training forums, and assists with the preparation of training material.
20%	**Serves as the project manager on departmental teams and represents the audit Division with internal and external customers** • Presents departmental positions to internal and external customers. • Gathers information from our external customers for policy recommendations. • Provides highly technical presentations on audit issues. • Serves as the departmental contact for other agencies, and external customers. • Works with other divisions, other state agencies, or industries to draft or recommend legislative proposals that correct conflicting tax provisions or conforms to federal provisions.

Marginal Functions

Percentage	Description
5%	**Seeks out self-development opportunities in order to remain aware of external factors impacting the audit division**. • Remains connected to the external environment having an impact on audit processes or technical issues by reading tax articles, attending training classes, or researching the internet. • Attends technical training classes or forums to remain connected to external factors. • Monitors publications for audit impacts.

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 ______________