STATE OF CALIFORNIA
Franchise Tax Board

Proposed

HR Date: 03/26/2026

HR Initials: tk

Duty Statement

Request for Personnel Action (RPA) Number	Effective Date
2526-01955	
Classification Title	**Position Number**
Program Specialist II	564-TBD-4365-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. In order to support this mission, FTB employees strive to develop in CalHR's Core Competencies: Collaboration, Communication, Customer Engagement, Digital Fluency, Fostering Diversity, 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 a Technical Resource Manager, the incumbent is responsible for independently reviewing the largest, highly sensitive, most complex, and significant audit cases for Corporate, Pass-Through Entity or Individual taxpayers. The incumbent will assist in the development of complex technical Tax Audit practices and procedures in areas where little to no legal precedent exists, where the potential for litigation is high, and where leadership and coordination is required. The incumbent is expected to clearly articulate multifaceted information while acting as a specialized subject matter expert in the area of tax law. The incumbent will work well with people, work independently, handle multiple assignments and adapt to changing priorities.

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
45%	**Resolve largest, highly sensitive, most complex, and significant audit cases** • Resolve audits by reviewing cases to ensure the correct and uniform interpretation and application of the tax laws, departmental practices and procedures were applied. These include cases with complex ownership structures, and/or multinational business activities. • Provide technical support functions for the Legal Division on highly complex or sensitive cases that are in docketed protest, appeals, settlement, or litigation status. This includes the preparations of computational schedules, issuance of notices, or the completion of a memo containing explanation of actions or steps performed in completing the Legal Support assignment • Ensure assignments are managed appropriately, prioritize workloads, and complete assignments timely and accurately.
40%	**Assist in the development of technical audit practices, procedures, and guidelines.** • Resolve the most technical questions and issues to assist with program level consequences where little legal precedence exists. • Provide guidance on the most technical, complex audits by partnering with audit staff during the audit to provide audit staff with technical guidance and feedback on their audit issues. • Partnering with Technical Reviewers to promote consistency, provide guidance and assistance as needed. This facilitates knowledge transfer and staff development.

Percentage	Description
	• The incumbent will serve as a highly skilled technical specialist on program and departmental wide audit practices, policies, and issues. • Serve as a resource for audit program management for special projects requiring independent action, departmental perspective and decisive decision-making. • Identify practices which are likely to come under intense public scrutiny and make recommendations to reduce adverse impacts and taxpayer compliance through effective communications, consistent program development and administration, and adoption of appropriate audit practices & procedures. • Present technical issues at meetings, presentations, or training sessions • Develop, attend or conduct formal training or conferences. • Develop audit procedures and assist with manual updates and reviews.
10%	**Team Leader on statewide program, practices and procedural issues.** • Ensure departmental strategic goals, directives, and team goals are met. • Resolve, in a team setting, highly controversial issues regarding tax laws, taxpayer compliance and intrusiveness issues, make recommendations to implement legislative changes, ensure departmental forms/publications are accurate and informational, and resolve sensitive taxpayer requests on the application of legislative provisions. • Communicate sensitive issues, misapplication of audit policy, procedures or law and suggest audit improvements to the supervisor and peers for purposes of feedback and knowledge transfer to the Audit Program.

Marginal Functions

Percentage	Description
5%	• Confer with legal and managers on matters of policy and legal interpretation. Initiate recommendations for law, regulation, policy, or procedural changes following departmental channels for such recommendations. • Recommends and implements new legislation. Using a variety of resource materials and/or FTB systems/equipment, work with other branches of the department, other state agencies and industries to draft or recommend legislative proposals to correct conflicting tax provisions or conform to federal provisions. Such activities include working with the Internal Revenue Service and other states to recommend and implement legislation for new audit programs and working with industries to achieve an optimal level of compliance. Ensure proposed legislation is effectively and uniformly communicated.

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