STATE OF CALIFORNIA
Franchise Tax Board

Proposed

HR Date: 10/12/2026

HR Initials: tk

Duty Statement

Request for Personnel Action (RPA) Number	Effective Date
2627-00771	
Classification Title	**Position Number**
Associate Tax Auditor	564-TBD-4361-TBD
Working Title	**Bureau and Section**
Associate Tax Auditor	Individual & Pass Through Entity (IPTE) 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 general supervision of an Administrator I or II, the incumbent is responsible to independently perform moderately difficult tax audits for the Individual and Pass Through Entity (IPTE) Audit Bureau. The primary responsibility is 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
30%	Independently conduct increasingly more complex correspondence and field audits of resident and non-resident 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 MAP and MAP 2.0. 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 the Taxpayer's Bill of Rights, Audit Regulations, and 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 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.

Percentage	Description
10%	When requested by management, act as a lead for Tax Auditors and/or Tax Technicians. Provide sound technical guidance, accurate audit direction, and effective written and oral feedback to promote their development of the audit and/or compliance issue(s).

Marginal Functions

Percentage	Description
5%	In addition to conducting audits, the incumbent is expected to perform other duties as required such as participating in special assignments and projects; assisting with New Auditor Training courses; presenting case examples during technical meetings; and striving for professional development through self-study and attending department training classes.

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