California Department of Tax and Fee Administration

DUTY STATEMENT

☐ CURRENT
☒ PROPOSED

SCHEDULE TO BE WORKED/WORKING HOURS		EFFECTIVE DATE	
CIVIL SERVICE CLASSIFICATION		WORKING TITLE	
Business Taxes Representative		**Tax Representative**	
DIVISION/OFFICE/UNIT		SPECIFIC LOCATION ASSIGNED TO	
Field Operations Division/ Santa Ana- Compliance		Santa Ana, CA	
SEERA DESIGNATION	BARGAINING UNIT	WORK WEEK GROUP	CERTIFICATES REQUIRED
Rank and File	**01**	**2**	**None**
FINGERPRINTS/BACKGROUND CHECK REQUIRED	BILINGUAL POSITION	SUPERVISION EXERCISED	
☒ Yes ☐ No	☐ Yes ☒ No	**None**	
INCUMBENT		POSITION NUMBER *(Agency-Unit-Class-Serial)*	
		291- 553 **-8690-** XXX	

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.

POSITION'S ORGANIZATIONAL SETTING AND MAJOR FUNCTIONS

Under the close supervision of the Business Taxes Administrator (BTA) I, the Business Taxes Representative (BTR) performs tax compliance work, which may include, providing assistance to taxpayers to ensure compliance with tax laws, collecting delinquent taxes, and performing a variety of compliance and collection functions utilizing the department's web-based database, where actions taken are initiated and documented accurately. The incumbent is responsible for the less complex cases statewide involving active, closed, delinquent, and revoked sales and use tax accounts. The incumbent must keep the supervisor informed of complex issues on assigned cases. The incumbent reviews collection accounts to determine liabilities and collection actions and recommends discharge for uncollectible accounts. The accounts are worked by online correspondence, telephone, and/or mail. When necessary and warranted, field calls may be made to the business location and/ or other locations. Travel may be required up to 10% of the time, including overnight stays.

Candidate must be able to perform the following essential job functions with or without reasonable accommodation.

PERCENTAGE OF TIME SPENT	DUTIES
	ESSENTIAL JOB FUNCTIONS
75%	Initiates contact with tax debtors to collect monies owed and/or arrange for filing and payment of past due tax returns. Contacts taxpayers' accountants, attorneys, and/or other representatives as necessary. Reviews and analyzes taxpayers' account profiles and determines the most effective skip-tracing methods and resources, including telephone, internet, credit reports, real property locators, voter registration, and external agency information, to locate taxpayers and their attachable assets. Obtains necessary financial information to support the inability to pay in full (formal payment plan is subject to supervisory approval) and reviews financials and arranges installment payment plans with delinquent taxpayers. If taxpayers refuse to make acceptable payment arrangements, initiates summary action necessary to force collection, i.e., Orders to Withhold and Levies. Writes memos and other referrals recommending Keeper Warrants, Dual Determinations, and Successor's Liability, when appropriate. Prioritizes assignments and maintains timely follow-up on all accounts. Investigates business operations for tax evasion and/or non-compliance with applicable tax laws. Investigates non-permitted operations and advises taxpayers to properly register and file past due returns. Obtains information from court records as appropriate. Obtains evidence of operation after revocation of the seller's permit and, if necessary, prepares case referrals for audit, criminal citation, or dual determinations. Appears in court or administrative hearings as needed.
15%	When an account is uncollectible, initiates and properly documents requests for discharge from accountability. Acts as a Remote Agent, assisting taxpayers with questions and online services through remote phone lines. Answers tax law inquiries, providing applicable pamphlets and regulations, and responds in writing when necessary. Reads, understands, and applies all operational memos, law changes, and attends training classes to remain current on laws, regulations, policies, and procedures. May provide training to less experienced BTRs.

	MARGINAL JOB FUNCTIONS
5%	Notifies special event operators of their requirements and verifies they are in compliance with sales and use tax laws and regulations. Verifies the validity of the seller's permits at the various events and swap meets in the area. May participate in outreach events such as recruiting, taxpayer seminars or industry classes. Recommends penalties for operators who do not comply with the law. Investigate criminal complaints; use tax investigations and local tax enforcement.
5%	Reviews security deposits on accounts presenting collection problems. Makes a determination to apply or request an increase in the security deposit. Performs other job-related duties as required.

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

Work Environment:

- [x] May work in a high-rise building
- [x] Standard office environment
- [x] Parking varies by location
- [ ] Exposure to cannabis, nicotine, and other related products is deemed potentially hazardous.

Physical Abilities:

- [x] Remain in a stationary position for extended periods of time to meet operational needs and critical deadlines.
- [x] Use a computer/laptop, office equipment, and telephone daily.
- [x] Ability to transfer and transport materials, supplies, and equipment weighing up to thirty (30) pounds with or without reasonable accommodation.
- [ ] Withstand possible impairment and/or contamination from cannabis products or odor.
- [ ] Ability to transport materials (including cannabis and tobacco products) up to fifty (50) pounds with or without reasonable accommodation.

Additional Requirements/Expectations:

- [x] Travel may be required to meet training requirements, which may include overnight.
- [ ] Must be flexible and willing to adjust to changing work schedules, if required, for operational needs.
- [ ] Travel to and work at assigned field sites, to meet operational needs, which may include overnight
- [ ] The position may be called to testify in administrative hearing matters and criminal court proceedings.
- [ ] 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).

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:02/25/2026	**C&P Analyst Initials: DF**