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 Specialist I		**Business Taxes Specialist**	
DIVISION/OFFICE/UNIT		SPECIFIC LOCATION ASSIGNED TO	
Field Operations Division/ UTCB / Compliance		Sacramento, 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	**May act as Lead**	
INCUMBENT		POSITION NUMBER *(Agency-Unit-Class-Serial)*	
		291- 467 **-4380-** 013	

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 general direction of the Business Taxes Administrator (BTA) I, the Business Taxes Specialist (BTS) I acts as a lead, independently conducts reviews, provides technical guidance, and manages the most complex, difficult, and sensitive tax compliance work. The BTS I reviews cases, can assign tasks, and approves assignments. The BTS I develops, revises, or maintains training course materials. The BTS I prepares replies to issues of tax law and compliance function policies and procedures, and serves on special project committees. This position exercises a high degree of independence and responsibility in these activities. Travel may be required for up to 10% of the time, including overnight.

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

PERCENTAGE OF TIME SPENT	DUTIES
40%	**ESSENTIAL JOB FUNCTIONS** Independently conducts and handles the investigation of the most complex, difficult, or sensitive cases, leading to the collection of the greatest amount of money from the most difficult accounts. Works on the most aggravated revocations and prosecutions, investigations involving fraud, jeopardy dual determinations, and nominee liens. Works closely with Audit when fraud is suspected or when a jeopardy audit is necessary. Reviews and prepares memos and correspondence pertaining to assigned cases and related matters. Reviews cases with the greatest amount of liability and determines the best course of action utilizing the most appropriate skip tracing methods, collection tools, and techniques available to collect accounts receivable from tax debtors and/or tax protestors. Uses all techniques available towards locating hidden assets and/or overturning fraudulent conveyances, recommending and initiating requests for discharge of accountability. Reviews and analyzes financial records to determine the most appropriate actions to resolve the highest-level cases.
35%	Performs case reviews to determine if actions taken by team members are appropriate and equitable, as well as consistent with the gravity of the case, the law, and CDTFA policies and procedures. Evaluates whether team members are taking measures to effectively work their caseload; provides direction and feedback to team members, as well as identifies areas for potential improvement. Performs a review of aged revocation cases, potential successor liability accounts, and closed-out corporations to provide technical guidance and direction. Reviews and approves assignments. Ensures the unit is following current policies and procedures. Reviews Requests for Discharge from Accountability and Dual Determination cases. Acts as lead trainer for compliance staff, provides instruction to team members, and conducts advanced compliance training courses. Acts as a lead person or as a member of a team in the development, revision, or maintenance of training materials.

20%	Acts as a back-up to the BTA I as needed. Prepare correspondence regarding inquiries from management and taxpayers, as well as other sensitive or confidential issues. Communicates and provides supporting evidence of the Department's case to the prosecuting attorney or Attorney General. Prepares evidence, memoranda, and documents for trial and testifies in State and Federal courts at the request of the State Attorney General or another prosecuting attorney. Advises the BTA I on the most technical business tax matters, signs security releases, and use tax clearances. Participates in or serves as the lead on appeals conferences and various committees or groups. Facilitates meetings, coordinates special projects, and conducts classes and presentations.
	MARGINAL JOB FUNCTIONS
5%	Performs other job-related duties to cover the workload to meet operational needs.

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

Work Environment:

- May work in a high-rise building
- Standard office environment
- Parking varies by location

Physical Abilities:

- Remain in a stationary position for extended periods of time to meet operational needs and critical deadlines.
- Use a computer/laptop, office equipment, and telephone daily.
- Ability to transfer and transport materials, supplies, and equipment weighing up to thirty (30) pounds with or without reasonable accommodation.

Additional Requirements/Expectations:

- 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.

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: 04/06/2026	**C&P Analyst Initials: DF**