STATE OF CALIFORNIA
Franchise Tax Board

Current or Proposed
Proposed
Date Approved
11/07/2026
HR Initials
KH

DUTY STATEMENT

Request for Personnel Action (RPA) Number ERPA-2627-00094	**Effective Date**
Classification Title Senior Compliance Representative, FTB	**Position Number** 564-622-8620-052
Working Title Offer in Compromise (OIC) - Specialist	**Bureau and Section** Special Programs Bureau Specialized Collection 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 supervision of the Administrator I, the incumbent is responsible for the evaluation of Offers in Compromise (OIC) submitted by taxpayers and/or their representatives. OIC is for taxpayers who do not have, and will not have in the foreseeable future, the money, assets, or means to pay their tax liability. It allows a taxpayer to offer a lesser amount for payment of a non-disputed final tax liability. Franchise Tax Board's (FTB) OIC Program is authorized by section 19443 of the Revenue and Taxation Code (R&TC). The incumbent is cross-trained in both Personal Income Tax (PIT) and Business Entity (BE) tax, to handle internal and external customer contacts, inbound/outbound calls, and/or correspondence. The incumbent will continuously strive to improve quality of work and customer satisfaction.

Essential Functions

Percentage	Description
45%	Develops complex Personal Income Tax (PIT) and Business Entities (BE) OIC requests including submitted by taxpayers or their representatives, which includes offers with a balance over $20,000, high profile or sensitive in nature taxpayers and offers involving pre-petition liens not released in bankruptcy. Evaluates financial statements, bank records, assets, and other documentation submitted with the offer to determine taxpayer's financial situation and future earnings potential. Researches and verifies information obtained through the Enterprise

	Tax Systems (ETS) and other available collection systems and tools. Responsible for explaining OIC policies and criteria of the program, determines if the taxpayer is a candidate and, if appropriate, offer alternative resolutions, i.e.; payment plans or temporary hardship. Complies with all laws, policies, and procedures and provides the highest level of customer service for each case.
45%	Compiles narrative summaries on accepted OIC offers. This includes a written board or management case summary, a narrative of the taxpayer's financial situation, and a recommendation for approval, including all supporting documentation assembled in exhibit form. Prepares denial or withdrawal letters and written letters on unaccepted offers. Recommends appropriate actions to resolve OIC accounts, which may include payment plans, temporary hardship, or discharge.

Marginal Functions

Percentage	Description
10%	Responsible for answering the OIC Automatic Call Distribution (ACD) line per departmental and program procedures. Callers include taxpayers, tax practitioners, as well as referrals from various areas of the department. Maintains statistical records on OIC Program activity through various databases and tracking systems to report findings to Leads and Supervisors to be utilized to provide OIC's revenue projection totals. Assists with other assignments and duties as required.

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