STATE OF CALIFORNIA
Franchise Tax Board

Proposed

HR Date: 11/06/2026

HR Initials: tk

Duty Statement

Request for Personnel Action (RPA) Number	Effective Date
2627-01089	
Classification Title	**Position Number**
Program Specialist III	564-TBD-4366-TBD
Working Title	**Bureau and Section**
Program Specialist III	Individual & Pass Through Entity (IPTE) Audit 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 direction of an Administrator III or IV, the incumbent is a recognized leader within the Individual and Pass Through Entities (IPTE) Audit Bureau. The incumbent will be expected to identify, select and examine the largest and most complex Individuals and Pass Through Entities. The incumbent will be expected to make critical decisions and provide expert consultation to staff on their cases, as well as make recommendations to top management regarding audit policies.

Essential Functions

Percentage	Description
45%	Acting as a Subject Matter Expert (SME), the incumbent will provide expert consultation in the audits of emerging issues or unprecedented tax issues or audit problems for the most sensitive and complex taxpayers which typically involve elaborate and complex ownership hierarchies, pass through entities, or large conglomerates engaged in diverse lines of business with interrelated tax issues. The incumbent will conduct correspondence and field audits of residents and non-resident 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.
25%	In collaboration with other Program Specialist III's within the Audit Division, the incumbent will identify and develop regulations, offer clear guidance, and analyze and make recommendations on legislation and audit policy matters. Perform necessary field-work consistent with the needs of each case.
15%	Serving as the highest-level specialist and technical resource to the Audit Program Managers and Supervisors within the Individual and Pass Through Entity Audit Bureau, the incumbent will provide guidance on the income tax laws regarding Individuals and Pass Through Entities.
10%	Scope the tax returns of Sensitive/Classified accounts and any related entities they invest in, to determine if they are audit worthy. The research required to perform this function is sensitive and requires notification to the Information Security Audit Section.

Marginal Functions

Percentage	Description
5%	Consult on large or sensitive audit cases in which unresolved issues have been raised and prepare recommendations for the disposition of the cases.

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