STATE OF CALIFORNIA
Franchise Tax Board

Current or Proposed
Proposed
Date Approved
11/10/2026
HR Initials
SG

DUTY STATEMENT

Request for Personnel Action (RPA) Number ERPA-2627-00199	**Effective Date** 01/04/2027
Classification Title Associate Tax Auditor, FTB	**Position Number** 564-760-4361-002
Working Title Exempt Organization Auditor	**Bureau and Section** Processing Services Bureau Business Entities 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 general supervision of an Administrator I, you perform technical analysis in the resolution of granting, denying, and revoking tax exemption to corporations, unincorporated associations, and trusts in accordance with the law. You perform audits of the exempt return when necessary. You manage an inventory and conduct all aspects of a complete audit, which include an effective scope of examination, development of facts and evidence, closing audit work papers, audit report and correct technical conclusions.

Essential Functions

Percentage	Description

40%	You perform the more difficult and complex audits of tax-exempt corporations, unincorporated associations, and trusts. You conduct audit conferences and you correspond and confer with the attorneys, CPAs and other representatives of the exempt organization in resolving the issues. You use Case Management to manage your inventory. You research, analyze and interpret tax law to audit the exempt return issues. You write initial contact, follow up, and position letters. You submit your work for review to your assigned lead and work with your lead on the feedback received and take responsibility for completing your work effectively and efficiently.
40%	You analyze the more complex applications for exemption from tax to determine whether those organizations qualify for exemption under the Corporation Tax Law and handle denials of exempt status. You utilize Case Management to manage the applications and inventory.
10%	You handle public telephone inquiries regarding tax exemption problems. You respond to sensitive inquiries from the news media and legislators for the Public Affairs Officer and Taxpayer Advocate's Office. You address other inquiries regarding questions about the law, regulations and interpretations relating to exempt organizations.

Marginal Functions

Percentage	Description
10%	In addition to the essential functions, you are expected to perform other duties as required, including responding to special assignments and striving for professional development through self-study and departmental training classes.

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