California Department of Tax and Fee Administration

DUTY STATEMENT

☐ CURRENT
☒ PROPOSED

SCHEDULE TO BE WORKED/WORKING HOURS		EFFECTIVE DATE	
CIVIL SERVICE CLASSIFICATION **Student Assistant**		WORKING TITLE **Student Assistant**	
DIVISION/OFFICE/UNIT **FOD/ San Diego / Audit**		SPECIFIC LOCATION ASSIGNED TO **San Diego , CA**	
SEERA DESIGNATION	BARGAINING UNIT **E**	WORK WEEK GROUP **2**	CERTIFICATES REQUIRED **None**
FINGERPRINTS/BACKGROUND CHECK REQUIRED ☒ Yes ☐ No	BILINGUAL POSITION ☐ Yes ☒ No	SUPERVISION EXERCISED **None**	
INCUMBENT		POSITION NUMBER *(Agency-Unit-Class-Serial)* **291 - 063 - 4870 - 908**	

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, the Student Assistant, in a learner capacity, will be responsible for assisting in a wide variety of technical support duties. On-the-job training and observation will be used to reinforce understanding and application of various work procedures in both audit and compliance. The Student Assistant examines confidential taxpayer records, collecting evidence for further actions or audits, completes case summaries, assists on the collection split line, and provides taxpayers with sales tax law information. The Student Assistant also completes training sessions and/or observes procedures to enhance their understanding of tax auditing and sales and use tax law. The Student Assistant regularly meets to discuss findings and recommended actions with lead auditors and collectors, prepares time reports, performs field observation tests and other duties as needed.

Local travel may be required up to 50% of the time.

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%	Audit: Observes and assists in conducting audits of low to moderate difficulty with direct guidance from the lead auditor. Makes preliminary preparations such as reviewing the prior audit, laws, regulations, and procedures pertinent to the assignment. Attends opening conferences and other field audit appointments. Performs audit procedures, such as observing taxpayer operations, evaluating internal control and risk, examining books and records, using sampling techniques, conducting specialized audit tests, verifying supporting details; scheduling audit findings and preparing verification comments. Compliance: Observes and assists collectors with their cases. Reviews cases and makes preliminary case summary notes for the collector. Assists the collector with a review of taxpayer financial records to determine appropriate payment arrangements and assists in gathering evidence for dual determinations and other enhanced collections as well as preparing cases for write off. Reads, understands, and applies all operational memos and law changes. Attends training classes to remain current on laws, regulations, policies, and procedures. Performs the duties of the tax advisor, providing assistance to taxpayers who directly call the field office, on sales and use tax laws and regulation inquiries. Answers collection inquiries from taxpayers through the 800-number collection split line.
20%	Acts as general support for the audit or collection team, scans documents, accounts for work hours and audit/collection status reports, attends training sessions. Acts as general support for the compliance team, assisting the counter staff during peak times.
	MARGINAL JOB FUNCTIONS
5%	Performs other duties as required.

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

Work Environment:

- This position may be located in a high-rise building, however remote working may be required.

Physical Abilities:

- Daily use of a personal computer, telephone, and modern office equipment.

Additional Requirements/Expectations:

- Local travel may be required up to 50% of the time.

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: 03/28/2024 SW	**C&P Analyst Initials: GG**