STATE OF CALIFORNIA
Franchise Tax Board

Proposed

HR Date: 11/09/2026

HR Initials: tk

Duty Statement

Request for Personnel Action (RPA) Number	Effective Date
2627-01093	
Classification Title	**Position Number**
Associate Tax Auditor	564-TBD-4361-TBD
Working Title	**Bureau and Section**
Associate Tax Auditor	National Business Audit Bureau/Eastern Region

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 an FTB Administrator, the incumbent is responsible for learning all phases of tax audit work while conducting the more difficult audits of taxpayers to determine the correct amount of tax liability in accordance with the Federal & California Tax Laws, audit standards, Audit Regulations, Taxpayer Bill of Rights, resource considerations, policies, and procedures. The incumbent is expected to utilize the tools, resources, and working environments to provide audit resolutions that serve the public interests of the state in the most efficient & effective manner possible. Some travel is required and may include overnight and/or out of state travel.

Essential Functions

Percentage	Description
40%	Independently perform the more difficult and complex audits of corporate taxpayers in accordance with audit standards, policies and procedures as detailed in the Manual of Audit Procedures (MAP). • Act in a lead compacity for less experienced and/or new Tax Auditors. • Perform necessary field work consistent with the needs of each case. • Gather substantiation and prepare clear and accurate workpaper files that document the information developed during the audit and the procedures to support the audit conclusions and recommendations through the appeal process. • Analyze facts and make appropriate audit determinations based on research and application of the tax laws, Office of Tax Appeals and tax court decisions, legal memoranda and opinions, department policy and other applicable authority.
30%	Plan, organize, and manage audit inventory to ensure the audits are completed in a manner prescribed by and within the time frames indicated in our policy & procedure manuals, Audit Regulations, and the Taxpayer Bill of Rights. • Record audit progress timely in appropriate audit applications. • Protect statutes of limitations (SOL) by planning and conducting audit activities such that reasonable cooperation on the part of the taxpayer can result in the completion of the audit within a minimum of six (6) months before the SOL expires.
20%	Confer with taxpayers and/or their legal representatives to request and discuss pertinent information by mail, telephone, virtually, and in person. Communicate audit findings to the taxpayer and/or their legal representative, both in writing and verbally.

Marginal Functions

Percentage	Description
10%	In addition to conducting audits, the incumbent is expected to perform other activities as required. For example, participate in special audit-related assignments and projects, attend tax related seminars and training sessions that are provided in house or off-site to continue to develop knowledge and skills.

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