



State of California  
**Franchise Tax Board**

STATE OF CALIFORNIA

# **ASSOCIATE TAX AUDITOR**

DEPARTMENTAL PROMOTIONAL EXAMINATION

Location: STATEWIDE

Final Filing Date: February 17, 2016

## **MISSION STATEMENT**

**Mission of the Franchise Tax Board:** Our mission is to provide the services and information to help taxpayers file accurate and timely tax returns and pay the proper amount owed. To accomplish this mission, we develop knowledgeable and engaged employees, administer and enforce the law with fairness and integrity, and responsibly manage the resources allocated to us.

## **EEO**

The State of California is an equal opportunity employer to all, regardless of age, ancestry, color, disability (mental and physical), exercising the right to family care and medical leave, gender, gender expression, gender identity, genetic information, marital status, medical condition, military or veteran status, national origin, political affiliation, race, religious creed, sex (includes pregnancy, childbirth, breastfeeding and related medical conditions), and sexual orientation.

## **DRUG FREE STATEMENT**

It is an objective of the state of California to achieve a drug-free state work place. Any applicant for state employment will be expected to behave in accordance with this objective because the use of illegal drugs is inconsistent with the law of the state, the rules governing civil service and the special trust placed in public servants.

## **WHO SHOULD APPLY?**

Applicants who meet the minimum qualifications as stated below may apply for this examination. All applicants must meet the education and/or experience requirements as stated on this examination announcement.

This is a promotional examination for Franchise Tax Board (FTB). In order to take this examination:

1. Applicant must have a permanent civil service appointment without a break in service, with the Franchise Tax Board, by the final filing date; **or**
2. Applicant must be a current or former employee of the Legislature for two or more years as defined in Government Code Section 18990; **or**
3. Applicant must be a current or former non-elected exempt employee of the Executive Branch for two or more consecutive years as defined in Government Code Section 18992; **or**
4. Applicant must be a person retired from the United States Military, honorable discharged from active duty with a service-connected disability; or honorably discharged from active duty as defined in Government Code Section

Bulletin Release Date: February 2, 2016

6FT01 –JI50-4361

18991. **Veterans must provide a copy of their DD214 for entrance requirements.** Please attach your DD214 to your application. **Veterans' preference will not be granted in promotional examinations.**

For applicants under items 2, 3, or 4, if promotional examinations are given by more than one department for the same classification, the applicant must select one department in which to compete. Refer to the General Information, Promotional Examinations Only section of this bulletin for other eligibility requirements. Under certain circumstances, former FTB employees may be allowed to compete under the provisions of Rule 235.

## FILING INSTRUCTIONS

**FINAL FILING DATE TO SUBMIT AN APPLICATION: February 17, 2016**

Applications (STD. 678) are available at CalHR's website [www.jobs.ca.gov](http://www.jobs.ca.gov) or FTB's website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

Applications can be filed either:

**In Person:**

Franchise Tax Board  
9646 Butterfield Way  
Sacramento Bldg., Exam/Certification Unit  
Sacramento, CA 95827

**By Mail:**

Franchise Tax Board  
ATTN: Exam/Certification Unit  
P.O. Box 550  
Sacramento, CA 95812-0550

**APPLICATIONS MUST CONTAIN ORIGINAL SIGNATURES AND MUST BE SUBMITTED TO THE ADDRESS INDICATED ABOVE.**

Applications (STD.678) must be **POSTMARKED** no later than the final filing date. Applications postmarked, personally delivered, or received via interoffice mail after the final filing date will not be accepted.

**NOTE: TO TAKE THIS EXAMINATION, YOU MUST PROVIDE AN EMAIL ADDRESS ON YOUR APPLICATION.**

The Qualification Assessment (QA) exam link will be sent to the email address you provide. All examination notifications (except the QA link) will be sent by mail.

## SPECIAL TESTING ARRANGEMENTS

If you have a disability and need special assistance or special testing arrangements, contact Franchise Tax Board (FTB), Examination/Certification Unit at (916)845-3608, or via the California Relay Service for the Deaf or Hard of Hearing at (800)735-2929 from TTY phones and (800) 735-2922 from voice phones.

Additionally, please select the "Reasonable Accommodations" box when filling out the application.

## SALARY

**\$4,829.00 - \$6,350.00**

If applicable, \$346.00 per month out-of-state differential will be added to the above salaries.

## ELIGIBLE LIST INFORMATION

A departmental, promotional merged list will be established for the Franchise Tax Board. The names of successful competitors will be merged onto the eligible list in order of final scores regardless of test date. List eligibility will expire 12 months after it is established. Competitors will be able to retake the Qualifications Assessment after 9 months to reestablish list eligibility.

## REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION

**NOTE:** All applicants must meet the education and/or experience requirements as stated on this examination bulletin by the final filing date. Your signature on your application indicates that you have read, understood, and possess the qualifications required.

Applications/resumes **MUST** contain the following information: "to" and "from" dates (month/day/year), time base, civil service class title(s), and range, if applicable. College course information **MUST** include: title, semester or quarter credits, name of institution, completion dates, and degree (if applicable).

**Applications/resumes received without this information may be rejected.**

**NOTE:** It is especially important that each applicant take special care to accurately and completely fill out their application. List all experience relevant to the "Minimum Qualifications" shown on this announcement.

## MINIMUM QUALIFICATIONS

### EITHER I

**Experience:** One year of experience in the California state service performing professional tax accounting or auditing duties at a level equivalent to a Tax Auditor, Franchise Tax Board, Range B. (Promotional candidates who are within six months of satisfying this requirement will be admitted to the examination but must fully meet the experience requirement before being considered eligible for appointment.)

### OR II

**Experience:** Three years of increasingly responsible professional tax accounting or auditing experience including at least one year conducting a variety of complex audits, financial examinations, or tax consultation and planning. And, **Education:** Completion of the course work requirements described for Tax Auditor, Franchise Tax Board, under Pattern I, II, or III.

- I. Equivalent to graduation from college with specialization in accounting. (Registration as a senior student in a recognized institution will admit applicants to the examination, but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)
- II. Completion of a prescribed professional accounting curriculum given by a resident or correspondence school of accountancy including courses in elementary and advanced accounting, auditing, cost accounting, and business law.
- III. Completion of the equivalent of 19 semester units of course work, 16 units of which shall be professional accounting courses given by a collegiate-grade residence institution including courses in elementary and advanced accounting, auditing, and cost accounting; and three semester units of business law. (Persons who will complete course work requirements outlined under II and III above during the current quarter or semester will be admitted to the examination, but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)

**NOTE:** Qualifying experience may be combined on a proportionate basis if the requirements stated above include more than one pattern and are distinguished as "Either I," "or II," "or III," etc., unless otherwise stated.

## PROOF OF EDUCATION

Applicants using education to meet the minimum requirements must provide a copy of their diploma, official/unofficial transcript, statement and/or evaluation from an accredited U.S. college or university with their examination application. If an applicant is not able to provide proof of education from a recognized institution at the time of hire, their name may be removed from the eligible list(s).

## FOREIGN DEGREES

Applicants with foreign transcripts must provide an official/unofficial foreign transcript evaluation that indicates the number of units to which his/her foreign course work is equivalent. FTB accepts foreign transcript evaluations that are completed by one of the agencies approved by the California Commission on Teachers Credentialing. Agencies accredited by the Commission for Foreign Transcription Evaluation may be found on the Commission's website: [www.ctc.ca.gov](http://www.ctc.ca.gov).

**NOTE: All documents submitted become the property of the FTB. Do not submit original diplomas with the examination application.**

## POSITION DESCRIPTION

This is the advanced journey person level in the Tax Auditor, FTB series. Under general supervision, incumbents either: (1) independently perform the more difficult and complex audit functions, which may include acting in a lead capacity for Tax Auditors and Tax Technicians; or (2) review office and field audit reports; coordinate and work protest and appeal cases; or perform specialized and complex technical, staff, or administrative functions related to the audit program in the Central Office.

**Positions exist in throughout the State of California and in Chicago, Houston, and Manhattan.**

## EXAMINATION INFORMATION

### **Qualifications Assessment -- Weighted 100%**

This examination will consist of a Qualifications Assessment weighted 100%. Candidates must attain an overall minimum score of 70% in order to be placed on the eligible list.

**CANDIDATES WHO DO NOT COMPLETE OR SUBMITS THE QUALIFICATIONS ASSESSMENT BY THE DUE DATE WILL BE DISQUALIFIED.**

## SELECTION PLAN

It is anticipated that candidates who meet the minimum qualifications for this examination will be sent an email the **week of March 28, 2016**, which will contain the instructions and the link to complete the online Qualifications Assessment (QA) examination. **It is the candidate's responsibility to read the letter that is enclosed with their acceptance notice which provides specific instructions/dates about the QA link. It is also the candidate's responsibility to contact Franchise Tax Board's Examination/Cert Unit at (916) 845-3608 if they have not received the QA link by the date indicated on the letter.**

## SCOPE OF EXAMINATION

Candidates should be prepared to answer pre-determined, job-related questions identified under the Knowledge, Skills, Abilities, and Personal Characteristics.

## KNOWLEDGE, SKILLS, ABILITIES, AND PERSONAL CHARACTERISTICS

### Knowledge of:

1. Accounting and auditing principles and practices to evaluate the financial and operational records and accounting practices to ensure compliance with tax laws and regulations.
2. Applicable FTB audit manuals to apply appropriate laws and rules to conduct and audit.
3. Auditing principles.
4. Electronic mail and calendaring software.
5. FTB administrative procedures regarding case maintenance and disposition.
6. FTB practices, policies, and procedures in order to maintain consistency in the application of federal and State tax laws for business entities (including pass through entities) and individuals.
7. Information security practices to avoid breaches of privacy, confidentiality, or data integrity.
8. Mathematical calculations required to compute tax refunds/liabilities.
9. Methods to verify the amount of taxes that have been paid.
10. Proper spelling, grammar, punctuation, and sentence structure to ensure that written materials prepared and reviewed are complete, concise, and error-free.
11. Spreadsheet software to analyze data and prepare summaries and reports.
12. Taxpayer's Bill of Rights.
13. The applicable federal and state tax code sections to execute appropriate audit determinations.
14. The audit process and the order of operations to work independently and efficiently to complete daily tasks.
15. Word processing software to prepare correspondence and reports.

### Skill to:

1. Write detailed reports that may be used as evidence in court proceedings.
2. Access and complete FTB template reports and correspondence.
3. Access FTB databases to determine whether tax has been paid.
4. Access information contained in TI and BETS to find tax liabilities and unapplied payments.
5. Analyze more complex tax returns to determine if there are inconsistencies.
6. Build consensus and agreement to resolve a variety of issues with taxpayers.
7. Clearly and concisely respond to technical tax-related inquiries in a manner that taxpayers can understand.
8. Refer to appropriate law and procedure manuals to locate information pertaining to specific taxpayer issues.
9. Inform taxpayers on applicable tax laws and methods of reporting taxes.
10. Explain reasons for audit determinations to taxpayers and/or taxpayer's representative in a clear manner.
11. Explain the details of the case in response to questions from FTB legal staff, FTB Technical Resource Section, etc.
12. Explain the results of statistical analyses to the taxpayer and other staff members in a manner that is understandable.
13. Identify mistakes and errors (e.g. miscalculations, incorrect applications of laws) in taxpayer case reports.
14. Identify which records to request to verify taxpayer's figures.
15. Perform basic mathematical calculations (addition, subtractions, multiplications, division, percentages) to analyze data, prepare reports and summaries.
16. Prepare Excel spreadsheets using formulas to verify taxpayer's reported figures.
17. Address taxpayer problems dealing with audit determinations.
18. Read, learn, and apply complex tax law and regulations (e.g., Internal Revenue Code, Revenue and Taxation Code) when conducting audits for individuals or business entities.

19. Review audits to determine accuracy.
20. Substantiate audit determinations.
21. Take detailed notes while conducting an audit.
22. Track deadlines to insure no time limits are unduly exceeded when priorities and working conditions change.
23. Work in a team environment.
24. Work with taxpayers thus keeping them informed to ensure they are part of the audit process.

**Ability to:**

1. Apply critical thinking strategies to review data and present information to taxpayers.
2. Be flexible in using various audit approaches to ensure the audit methods are the most appropriate for the situation.
3. Be objective and flexible in adapting to changes in priorities, work assignments, and other interactions that may impact your assignment.
4. Communicate information clearly and concisely, orally and in writing, to audiences with varying levels of understanding.
5. Communicate with diplomacy and tact, especially concerning difficult and sensitive tax related issues with customers.
6. Compare information from various sources to determine adequacy, sufficiency, relevancy, reliability, and materiality.
7. Complete audits in a timely, detailed, and orderly manner.
8. Conduct research using various sources such as interviews, Internet, manuals, internal and external databases etc. to compile needed information and data.
9. Create and maintain an atmosphere of professionalism throughout the audit.
10. Document and summarize oral interviews.
11. Effectively perform multiple tasks under changing and challenging working conditions.
12. Establish and maintain cooperative working relationships with management, staff, and internal and external stakeholders.
13. Evaluate written materials and make recommendations.
14. Exercise sound judgment when making decisions in accordance with audit program and objectives.
15. Learn new computer applications and programs.
16. Listen to and understand information presented.
17. Maintain confidentiality to ensure compliance with applicable privacy laws regarding taxpayer rights and IRS data.
18. Prioritize work assignments to ensure completion within established timeframes and by expected deadlines.
19. Reason logically and analyze complex situations in order to apply the tax laws in a fair and impartial manner.
20. Remain organized in a work environment with shifting priorities.
21. Research and analyze sensitive and complex issues to identify areas of noncompliance.
22. Retrieve and respond to day-to-day office communications including emails, voicemails, faxes, and mail in a timely manner.
23. Use a personal computer to input data, access information, and/or create materials and documents using a variety of software applications (e.g. Microsoft Word, Access, Outlook, PowerPoint, Visio, Excel, etc.).
24. Use and operate basic office equipment (including copiers, calculators, telephones, and fax machines).
25. Use proper grammar, punctuation, and spelling in the preparation of written reports, letters, memos and other forms of written correspondence.
26. Work independently in completing highly complex tax audits.
27. Follow through on commitments and consistently strive to meet agreed upon results.

## Personal Characteristics:

1. Willingness to be flexible to adapt to changing working conditions.

## BENEFITS

To learn more about the comprehensive benefit package please visit the CalPERS website at <http://www.calpers.ca.gov>.

## VETERANS' PREFERENCE

Veterans' Preference will not be granted in the examination, as it does not meet the requirements to qualify for Veterans' Preference.

## CAREER CREDITS

Career Credits will not be added to the final score of this examination.

## CONTACT INFORMATION

For additional information regarding this examination, please contact the Franchise Tax Board Examination/Certification Unit at (916) 845-3608.

## DISCLAIMER

Please click on the link below to review the official California State Personnel Board class specification:  
<http://jobs.spb.ca.gov/wvpos/jobspecs.cfm>

## GENERAL INFORMATION

**The Franchise Tax Board (FTB)** reserves the right to revise the examination plan to better the needs of the service if the circumstances change under which this examination was planned. Such revision will be in accordance with civil service laws and rules and all candidates will be notified.

**It is the candidate's responsibility for an examination without a written feature** to contact the Franchise Tax Board three weeks after the final filing date if he/she has not received any notification.

**It is the candidate's responsibility for an examination with a written feature** to contact the Franchise Tax Board six weeks after the final filing date if he/she has not received any notification.

**If a candidate's notice was not received** due to a verified postal error, he/she will be rescheduled upon written request. It is the candidate's responsibility to contact the Franchise Tax Board at (916) 845-3608.

**Examination Locations:** When a written test is part of the examination, it will be given in such places in California as the number of candidates and conditions warrant. However, locations of interviews or performance evaluations may be limited or extended as conditions warrant.

**Examination Applications are available** at [www.jobs.ca.gov](http://www.jobs.ca.gov), CalHR State Jobs Center, State Personnel Board offices, local offices of the Employment Development Department and the testing department on this job bulletin.

**If you meet the requirements** stated on this bulletin, you may take this examination, which is competitive. Possession of the entrance requirement does not assure a place on the eligible list. Your performance in the examination will be compared with the performance of the others who take this test, and all candidates who pass will be ranked according to their scores.

**Candidates needing special testing arrangements** due to a disability must mark the appropriate box on the application and/or contact the testing department.

**General Qualifications:** Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, and ability to work cooperatively with others; and a state of health consistent with the ability to perform the assigned duties of the class. A medical examination may be required. In open examinations, investigation may be made of employment records and personal history and fingerprinting may be required.

**Eligible Lists:** Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) sub-divisional promotional, 2) departmental promotional, 3) multi-departmental promotional, 4) service-wide promotional, 5) departmental open, 6) open. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in one to four years unless otherwise stated on the bulletin.

**Promotional Examinations Only:** Competition is limited to employees who have a permanent civil service appointment and military veterans that meet all the minimum qualifications. Under certain circumstances, other employees may be allowed to compete under provisions of Rules 234, 235, and 235.2. State Personnel Board Rules 233, 234, 235, 235.2, and 237 contain provisions regarding civil service status and eligibility for promotional examinations. These rules may be reviewed at <http://www.spb.ca.gov/>.

**If High School Equivalence is Required:** Equivalence to completion of the 12th grade may be demonstrated in any one of the following ways: 1) passing the General Educational Development (GED) Test; 2) completion of 12 semester units of college work; 3) certification from the State Department of Education, a local school board, or high school authorities that the candidate is considered to have education equivalent to graduation from high school; 4) for clerical and accounting classes, substitution of business college work in place of high school on a year-for-year basis. NOTE: For peace officer classifications please refer to the testing department for special requirements.

**Veterans' Preference:** California Law (Government Code 18971-18979) allows the granting of Veterans' Preference in Open entrance and Open, Non-Promotional entrance examinations. Veterans' Preference will be granted to all competitors who are successful in these types of examinations, and who qualify for and have requested the Veterans' preference by mail. In Open entrance examinations, Veterans' Preference is granted to competitors who achieve a passing score, shall be placed in the top rank of the resulting eligibility list. Any veteran who has been dishonorably discharged or released is not eligible for Veterans' Preference.

Employees who have achieved permanent State civil service status are not eligible to receive Veterans' Preference. Permanent State civil service status means the status of an employee who is lawfully retained in his/her position after completion of the applicable probationary period. This includes permanent intermittent, part-time, and full-time appointments. In addition, individuals who at any time achieved permanent State civil service status and subsequently resigned or were dismissed from State civil service are not eligible to receive Veterans' Preference. Veteran status is verified by CalHR.

**How to Apply for Veterans' Preference:** Directions to apply for Veterans' Preference Points are on the Veterans' Preference Application ([CalHR 1093](#)) which is available at [www.jobs.ca.gov](http://www.jobs.ca.gov) or from CalHR, 1810 16th Street Sacramento, CA 95811 and the Department of Veterans Affairs. For additional information, go to Department of

Veterans' Affairs website at [www.cdva.ca.gov](http://www.cdva.ca.gov).

**Felony Disqualification:** You are disqualified from being employed as a peace officer if: (1) You have been convicted of a felony in California or any other state; (2) you have been convicted of any offense in any other state which would have been a felony if committed in California; (3) you have been charged with a felony and adjudged by a superior court to be mentally incompetent; (4) you have been adjudged addicted or in danger of becoming addicted to narcotics, convicted, and committed to a State institution. If you have been convicted of a felony, you may be allowed to participate in this examination if your conviction(s): (1) has/have been sealed under Penal Code Section 851.7, 851.8, 1203.45, or Health and Safety Code Section 11361.5; (2) has/have been expunged or is/are expugnable pursuant to Health and Safety Code Section 11361.5 regarding marijuana offenses; (3) was/were stipulated or designated to be a lesser included offense of marijuana possession under Health and Safety Code Section 11557 or 11366.

**TDD** is Telecommunications Device for the Deaf and is reachable only from phones equipped with a TDD Device. California Relay Service (Telephone) for the deaf or hearing impaired. From TDD phones: 1-800- 735-2929 or from voice phone: 1-800-735-2922.

## Franchise Tax Board, Examination/Certification Unit

P.O. Box 550, Sacramento, CA 95812-0550

Phone: (916) 845-3608

Website: [www.ftb.ca.gov](http://www.ftb.ca.gov)