

Notice of Correction:

This examination was previously advertised as a Departmental, Open Examination. The correct examination basis is a Departmental, Promotional Examination. Please review “Who Should Apply” for additional filing instructions.



Business Taxes Specialist 3

Exam Code:

Department: California Department of Tax and Fee Administration

Exam Type: Departmental, Promotional

Final Filing Date: Continuous

CLASSIFICATION DETAILS

Business Taxes Specialist 3 – \$8,923.00 - \$10,638.00 per month.

View [the Business Taxes Specialist 3 classification specification](#)

APPLICATION INSTRUCTIONS

Final Filing Date: Continuous

Who Should Apply:

Applicants must meet the minimum qualifications as stated on this bulletin. As this is a promotional examination, your application will not be accepted unless you are currently a Board of Equalization or California Department of Tax and Fee Administration

employee that meets the minimum qualifications or fall under: SPB rule 234; SPB rule 235; or Government Code 18990, 18991, or 18992.

Once you have taken this examination, you may not retake it for **“twelve (12)”** months.

How To Apply:

The link to connect to the Training and Experience Evaluation is located farther down on this bulletin in the “Taking the Exam” section.

Special Testing Arrangements:

If you require assistance or alternative testing arrangements due to a disability, please contact the testing department listed in the Contact Information section of this bulletin.

MINIMUM QUALIFICATIONS

All applicants must meet the education and/or experience requirements as stated on this exam bulletin to be accepted into the examination. Part-time or full-time jobs, regardless of whether paid or volunteer positions, and inside or outside California state service will count toward experience.

Business Taxes Specialist 3

Either I

One year of experience in the California state service performing the duties of either a Business Taxes Specialist II, Board of Equalization; Supervising Tax Auditor II, Board of Equalization; or Business Taxes Compliance Supervisor III.

Or II

Two years of experience in the California state service performing the duties of either a Business Taxes Specialist I, Board of Equalization; Supervising Tax Auditor I, Board of Equalization; Business Taxes Compliance Supervisor II; or Business Taxes Administrator I, Board of Equalization.

Or III

Six years of increasingly responsible professional tax accounting, auditing, compliance, collection, or administrative tax program experience. (Experience in the California state service applied toward this requirement must include at least one year performing the duties of either a Business Taxes Specialist II, Board of Equalization; Supervising Tax Auditor II, Board of Equalization; or Business Taxes Compliance Supervisor III; or two years of experience performing the duties of either a Business Taxes Specialist I, Board of Equalization; Supervising Tax Auditor I, Board of Equalization; Business Taxes Compliance Supervisor II; or Business Taxes Administrator I, Board of Equalization.)

Education Requirements: Applicants competing under non-State experience patterns for the Business Taxes Specialist, Board of Equalization, classes must have:

A. Equivalent to graduation from college with a specialization in accounting. **or**

B. Completion of either:

1. A prescribed professional accounting curriculum given by a residence or correspondence school of accountancy, including courses in elementary and advanced accounting, auditing, cost accounting, and business law. **or**

2. The equivalent of 16 semester hours of professional accounting courses given by a collegiate-grade residence institution, including courses in elementary and advanced accounting, auditing, and cost accounting; and three semester hours of business law.

POSITION DESCRIPTION

Business Taxes Specialist 3

A Business Taxes Specialist III, Board of Equalization, serves as the highest level technical resource to departmental management and legal staff on matters concerning audit, compliance, tax, or fee policy issues. Incumbents will be involved in policy and procedure development and evaluation for handling unprecedented tax or fee issues, specific industries, politically sensitive administrative investigations, and development of legislation. Incumbents may serve as principal technical advisors to executive, managerial, or board member staff and as recognized authorities who independently review and negotiate resolution to the most sensitive taxpayer issues and complaints requiring a high level of technical knowledge in all tax and fee programs administered by the Board.

EXAMINATION SCOPE

This examination consists of the following components:

Training and Experience Evaluation – Weighted 100% of the final score.

The examination will consist solely of a **Training and Experience Evaluation**. To obtain a position on the eligible list, a minimum score of 70% must be received. Applicants will receive their score upon completion of the Training and Experience Evaluation process.

In addition to evaluating applicants' relative knowledge, skills, and ability, as demonstrated by quality and breadth of education and/or experience, emphasis in each exam component will be measuring competitively, relative job demands, each applicant's:

Knowledge of:

1. General accounting and business law

2. Methods and problems of organization, administration, and management
3. Provisions of the tax laws and regulations administered by the State Board of Equalization, including related legal opinions, court decisions, or precedents
4. Departmental policies, rules, the operations of Federal, State, and local tax, regulatory, and law enforcement agencies
5. methods used by violators in evading tax liability
6. Investigative techniques and sources of information used in locating persons
7. Methods used and remedies available for the collection of taxes
8. the court procedures and rules of evidence
9. The organization of the State Board of Equalization, particularly the auditing and compliance programs
10. The legislative process
11. General principles of automation as related to audit and compliance
12. Interviewing techniques
13. The legislative process
14. Principles, practices, and trends of public and business administration
15. Specialized compliance and auditing procedures and practices used by the State Board of Equalization
16. Unique or precedent setting issues and policies
17. All tax and fee laws and programs administered by the Board of Equalization
18. Departmental administrative goals and policies

Ability to:

1. Apply the required knowledge
2. Interpret and apply tax and fee laws, regulations, and compliance and audit procedures objectively and without bias
3. Meet with and obtain the cooperation of persons subject to tax regulation
4. Coordinate projects and training
5. Make effective presentations
6. Analyze data and situations accurately, draw sound conclusions, and take effective action
7. Prepare clear and concise reports
8. Communicate effectively
9. Apply the required knowledge
10. Serve in a lead capacity
11. Organize, coordinate, and oversee large, collaborative projects involving complex and sensitive tax, fee, compliance, or audit issues
12. Independently negotiate with tax payers to resolve complaints
13. Conduct confidential internal audits and employee investigations
14. Develop and analyze legislation

15. Represent the Board of Equalization at appeals conferences and legislative hearings
16. Establish and implement audit and/or compliance procedures that recognize the variance of business practices
17. Participate in the development of departmental policy and legislation
18. Present the State Board of Equalization's position with regard to unique or precedent-setting audit and/or compliance issues and policies
19. Advocate the position of the tax program at tax appeal hearings before the elected Board of Equalization members
20. Create and maintain goodwill in negotiating sensitive contacts with taxpayers and elected officials
21. Act authoritatively with management, taxpayers, the Legislature, and other professional entities and their staff

ELIGIBLE LIST INFORMATION

A departmental, promotional eligible list for the **Business Taxes Specialist 3** classification will be established for:

California Department of Tax and Fee Administration

The names of **successful** competitors will be merged onto the eligible list in order of final score regardless of exam date. Eligibility expires **twelve (12) months** after it is established. Applicants must then retake the examination to reestablish eligibility.

Veterans' preference does not apply for this examination.

EXAMINATION INFORMATION

[Preview of the Business Taxes Specialist 3 Training and Experience Evaluation](#)

PREPARING FOR THE EXAMINATION

Here is a list of suggested resources to have available prior to taking the exam.

Employment History: Employment dates, job titles, organization names and addresses, names of supervisors or persons who can verify your job responsibilities, and phone numbers of persons listed above.

Education: School names and addresses, degrees earned, dates attended, courses taken (verifiable on a transcript), persons or office who can verify education, and phone numbers of persons or offices listed above.

Training: Class titles, certifications received, names of persons who can verify your training, and phone numbers of persons listed above.

TAKING THE EXAMINATION

We recommend using Chrome, Firefox, or Edge for optimal performance when accessing the examination.

Bulletin Date: 11/17/2023

Take [the Business Taxes Specialist 3 examination.](#)

TESTING DEPARTMENTS

California Department of Tax and Fee Administration

CONTACT INFORMATION

If you have any ***technical*** questions concerning this examination bulletin, please contact:

California Department of Human Resources

Attn: Examination Services

1515 S Street

Sacramento, CA 95811

Phone: 1-866-844-8671

California Relay Service: 1-800-735-2929 (TTY), 1-800-735-2922 (Voice)

If you have any administrative questions concerning this examination bulletin, including provision of reasonable accommodation for this testing process, please contact:

California Department of Tax and Fee Administration Examination and Recruitment Section

Exams@cdtfa.ca.gov

TTY is a Telecommunications Device for the Deaf, and is reachable only from phones equipped with a TTY Device.

EQUAL OPPORTUNITY EMPLOYER

The State of California is an equal opportunity employer to all, regardless of age, ancestry, color, disability (mental and physical), exercising the right of 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.

GENERAL INFORMATION

Examination and/or Employment Application (STD 678) forms are available at the California Department of Human Resources, local offices of the Employment Development Department, and through your [CalCareer Account](#).

Bulletin Date: 11/17/2023

If you meet the requirements stated on this examination bulletin, you may take this examination, which is competitive. Possession of the entrance requirements does not assure a place on the eligible list. Your performance in the examination described in this bulletin will be rated against a predetermined job-related rating, and all applicants who pass will be ranked according to their score.

The California Department of Tax and Fee Administration reserves the right to revise the examination plan to better meet the needs of the service, if the circumstances under which this examination was planned change. Such revision will be in accordance with civil service laws and rules and all applicants will be notified.

General Qualifications: Applicants must possess essential personal qualifications including integrity, initiative, dependability, good judgement, the 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.

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) servicewide 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.

High School Equivalence: Equivalence to completion of the 12th grade may be demonstrated in any one of the following ways: 1) passing the General Education Development (GED) Test; 2) completion of 12 semester units of college-level work; 3) certification from the State Department of Education, a local school board, or high school authorities that the competitor is considered to have education equivalent to graduation from high school; or 4) for clerical and accounting classes, substitution of business college work in place of high school on a year-for-year basis.