

California Department of Tax and Fee Administration

DUTY STATEMENT

☒ CURRENT
☐ PROPOSED

SCHEDULE TO BE WORKED/WORKING HOURS		EFFECTIVE DATE	
CIVIL SERVICE CLASSIFICATION Attorney III		WORKING TITLE Attorney III	
DIVISION/OFFICE/UNIT Legal Division /		SPECIFIC LOCATION ASSIGNED TO	
SEERA DESIGNATION Rank and File	BARGAINING UNIT 02	WORK WEEK GROUP SE	CERTIFICATES REQUIRED State Bar Membership
FINGERPRINTS/BACKGROUND CHECK REQUIRED ☒ Yes ☐ No	BILINGUAL POSITION ☐ Yes ☒ No	SUPERVISION EXERCISED None	
INCUMBENT		POSITION NUMBER (Agency-Unit-Class-Serial)	
<i>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.</i>			
POSITION'S ORGANIZATIONAL SETTING AND MAJOR FUNCTIONS Under the general direction of the Attorney Supervisor, the Attorney III independently handles or assists in handling complex and sensitive issues arising from the administration and enforcement of California's Sales and Use Tax law, local, district, and special tax and fee programs on behalf of the California Department of Tax and Fee Administration (CDTFA). Responsibilities of the Attorney III include, but are not limited to: reviewing, analyzing, and applying state and federal laws, court decisions, and other legal authorities in preparation of complex and sensitive sales and use tax or special tax and fee litigation, administrative appeals conferences, tax and fee settlement negotiations, legal opinions, and briefs; preparing legal documents, memoranda, appeals decisions, summaries, and reports; assisting in the presentation of sales and use tax, special tax and fee programs, and bankruptcy and collections cases before state and federal courts; independently handling or assisting in handling administrative appeals conferences and settlement negotiations of tax and fee cases; presenting tax and fee cases in front of the Office of Tax Appeals (OTA); responding to stakeholder requests for legal opinions or advice; investigating and evaluating facts and evidence; securing, preparing and interviewing witnesses; assisting with the drafting of legislative proposals, department rules and regulations; advising executive management, Assistant Chief Counsel, Attorney Supervisor, Attorneys and staff regarding the legal effect of CDTFA rules and regulations, proposed legislative measures, statutory law, court decisions, and administrative actions. May assist, train, or mentor attorneys with more complex, important, or novel legal work as directed. Overnight travel both in and out of state may be required up to twenty percent (20%) of the time. Candidate must be able to perform the following essential job functions with or without reasonable accommodation.			
PERCENTAGE OF TIME SPENT	DUTIES		
80%	<u>ESSENTIAL JOB FUNCTIONS</u> Perform any of the following functions: litigate, personally or in collaboration with the Department of Justice or private counsel, complex and sensitive litigation cases involving bankruptcy, collection, tax and fee administration, and tax and fee refund issues; handle, as CDTFA's attorney of record, out-of-state bankruptcy litigation and state court lien claims; analyze complex and important procedural and substantive legal issues; advise CDTFA executive management, Assistant Chief Counsel, Attorney Supervisor and staff on relevant legal issues; draft legal opinions on complex and sensitive legal issues, including, but not limited to, the impact of new legislation, recent court decisions, pending or potential tax and fee litigation, the interpretation of existing legal authorities on CDTFA's tax and fee administration, impact of pending litigation on CDTFA account liabilities and collection activities, CDTFA's internal bankruptcy and collections policies and procedures and all other legal matters arising in connection with CDTFA's collection remedies and liens; review CDTFA's outgoing subpoenas and responses to incoming subpoenas; negotiate and settle tax and fee cases in the best interest of the state; represent CDTFA in more complex administrative appeals hearings before OTA, which may include reviewing audits, researching legal issues, filing briefs and motions, and presenting oral arguments before OTA; provide more complex oral and written legal opinions to		

15%	tax/feepayers and their representatives, other governmental agencies, and CDTFA staff; provide legal consult or otherwise assist in the preparation of various CDTFA publications and guidance; draft or assist in drafting or otherwise preparing legislation and regulations. Conduct appeals conferences throughout the state on petitions for redetermination, administrative protests, and claims for refund arising from audits under various business tax, local, district, and special tax and fee laws; evaluate oral and documentary evidence submitted by the parties, research the law with respect to legal contentions and/or audit methodology, and prepare written decisions and supplemental decisions; manage case load and meet deadlines, adjust to changing assignments and priorities, exercise a high degree of initiative and independent judgment, and maintain appropriate and professional demeanor with taxpayers, taxpayers' representatives, members of the public, staff, and other colleagues; and handle all other legal matters as assigned and relevant. Special projects, assignments, drafting reports, travel, speaking engagements, administrative work, and training.
5%	<u>MARGINAL JOB FUNCTIONS</u> Perform other job-related duties as required.

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

- This position may require working in a high-rise building.

Physical Abilities:

- Light office work, e.g., transporting up to twenty pounds (20lbs), typing, data entry, repositioning oneself, traversing up to one-fourth (1/4) mile at a time.

Additional Requirements/Expectations:

- Both in-state and out-of-state travel is required up to twenty percent (20%) of the time by car and/or plane.
- Work cooperatively with a variety of individuals and organizations and maintain the confidence and respect of others.

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: 08/07/2025

C&P Analyst Initials: EH