



# OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

- CURRENT  
 PROPOSED

SCHEDULE TO BE WORKED/WORKING HOURS Monday – Friday/8:00AM – 5:00PM			EFFECTIVE DATE	
CIVIL SERVICE CLASSIFICATION Senior Administrative Law Judge			WORKING TITLE Senior Administrative Law Judge	
DIVISION/OFFICE/UNIT Hearings Division			SPECIFIC LOCATION ASSIGNED TO 400 R Street, Sacramento, CA 95811	
CBID R02	DESIGNATED COI <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	PROBATION PERIOD 12 Months	WORK WEEK GROUP E	CERTIFICATES REQUIRED CA Bar Membership
FINGERPRINTS REQUIRED <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		BILINGUAL POSITION <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	SUPERVISION EXERCISED None	
INCUMBENT VACANT			POSITION NUMBER (Agency-Unit Class Serial) 292-301-6132-005	
<i>The mission of the Office of Tax Appeals is to provide a fair, objective and timely process for appeals from California taxpayers.</i>				
<p><b>POSITION'S ORGANIZATIONAL SETTING AND MAJOR FUNCTIONS:</b>            Under the general direction of the Supervising Administrative Law Judge, and indirect supervision of the Chief Counsel, the Senior Administrative Law Judge (Senior ALJ) presides over the most complex and sensitive appeal matters heard before the Office of Tax Appeals (OTA) individually or as part of a panel of three members. The Senior ALJ prepares timely and legally correct written Opinions and orders applying the following: OTA's Rules for Tax Appeals; California Revenue and Taxation Code; relevant portions of the Internal Revenue Code; relevant provisions of the California Administrative Procedure Act; other relevant laws, regulations, rulings, court decisions; and OTA precedent, policies, and procedures. The Senior ALJ is an expert in the subject matters covered in OTA appeals, in conducting oral hearings, and is assigned the most complex cases.  <b>Candidate must be able to perform the following essential job functions with or without reasonable accommodation.</b></p>				
<b>PERCENTAGE OF TIME SPENT</b>		<b>DUTIES</b>		
40%		<p><b>Essential Job Functions:</b>            Hears the most complex tax appeal cases individually or as part of a three member panel in administrative hearings conducted electronically, in-person, or on the written record. Conducts hearings and issues orders and Opinions consistent with the following: OTA's Rules for Tax Appeals; California Revenue and Taxation Code; relevant portions Internal Revenue Code; relevant provisions of the California Administrative Procedure Act; other relevant laws, regulations, rulings, court decisions; and OTA precedent, policies, and procedures. Prepares legally correct written Opinions in each case after hearing, or upon submission on the written record. Reviews the entire record, including pleadings, hearing notes, and evidence, for every assigned appeal.</p>		
20%		<p>Researches and analyzes applicable California Sales and Use Tax Law (i.e., sales, use, excise, and local taxes, which are collectively referred to as business taxes or BT) and/or California franchise and income tax (FIT) laws, court cases, statutes, regulations, annotations, and follows standard OTA style, policies, and procedures. Timely attends scheduled meetings</p>		

<p>15%</p> <p>10%</p> <p>10%</p> <p>5%</p>	<p>and hearings. Timely and efficiently completes assignments and tasks set by management.</p> <p>Conducts prehearing conferences and resolves prehearing motions by reviewing pleadings and motions, researching and analyzing applicable BT and/or FIT laws, and submitting orders that are in compliance with legal requirements and consistent with standard OTA format, policies, and procedures. Performs timely technical and substantive review of written Opinions and orders prepared by other ALJs for legal accuracy and consistency with OTA policies and procedures.</p> <p>Completes low complexity BT and/or FIT appeals as required by operational needs.</p> <p>Maintains on-going and timely communications with the Supervising ALJ regarding workload and the need for decision research and writing time, leave and other time off. Participates in or leads OTA committees, including the OTA Precedential Committee.</p> <p><b>Marginal Job Functions:</b> Completes special projects at the request of OTA legal management including, but not limited to, projects designed to improve the administrative hearing and prehearing processes. May be delegated responsibility to assist with miscellaneous duties typically performed by the Supervising ALJ.</p>
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**WORK ENVIRONMENT OR PHYSICAL ABILITIES REQUIRED FOR THE JOB (if applicable):**

**Work Environment:**

- Workstation is equipped with standard or ergonomic office equipment, as appropriate.
- Workload and special projects may occasionally require working and traveling beyond the normal business hours.
- Will be allowed to participate in OTA's telework agreement program.
- May be allowed to participate in an Alternative Work Week Schedule in accordance with OTA's policy.

**Physical Abilities:**

- Ability to operate a computer with a keyboard and other office equipment, such as a telephone, web camera, copier, and fax machine.
- Requires ability to complete daily tasks that require making repetitive hand movements.
- May require prolonged sitting and/or standing at a workstation.
- Ability to lift and transport items necessary to conduct hearings, and travel to, hearing OTA offices, which include Cerritos, Fresno, and Sacramento.

- Travel may be required within the State of California up to 30% of the time to support locations, attend meetings, or training classes. Transportation will be by car, airplane, or train.

**Additional Requirements/Expectations:**

- Pursuant to California Code of Regulations, Title 2, section 172, all employees shall possess the general qualifications of integrity, honesty, sobriety, dependability, industry, thoroughness, accuracy, good judgment, initiative, resourcefulness, courtesy, ability to work cooperatively with others, willingness and ability to assume the responsibilities and to conform to the conditions of work characteristic of the employment, and a state of health, consistent with the ability to perform the assigned duties of the class.
- Understanding of OTA's policies and willingness to adhere to OTA's Code of Conduct.
- Ability to organize and prioritize workload.
- Must have strong communication skills and work well under pressure when meeting short deadlines.
- Attend scheduled meetings and hearings.
- Completes assignments and tasks set by management timely and efficiently.
- Ability to work independently and in a team environment.
- Exercise a high degree of initiative and independence of action.
- Demonstrate tact and a high degree of good independent judgment.
- Must maintain regular and acceptable attendance at such level as is determined at OTA's sole discretion.
- This position is designated under the Conflict-of-Interest Code and is responsible for making or participating in the making of governmental decisions that may potentially have a material effect on personal financial interests.
- The incumbent is required to complete Form 700 within 30 days of appointment. Failure to comply with the Conflict-of-Interest Code requirements may void the appointment.

***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
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***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
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HRO Approval Date:	C&P Analyst Initials:
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