



Duty Statement

Request for Personnel Action (RPA) Number 2526-01812	Effective Date
Classification Title Attorney IV	Position Number 564-410-5780-041
Working Title Attorney IV	Bureau and Section Legal/Tax Administration and Procedure Bureau

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 direction of the Assistant Chief Counsel, Tax Administration and Procedure Bureau, this is the advanced journey level attorney position for persons qualified to practice law in the State of California. The incumbent exercises broad discretion to handle individually the most complex and sensitive cases involving the provisions of the Internal Revenue Code, Corporation Tax Law, and the Personal Income Tax Law, including those involving novel theories, emerging areas of law, legal specialization, and precedential significance. The general responsibility of this position is to affect technical accuracy, completeness, and consistency of positions taken by the Tax Administration and Procedure Bureau in litigation, appeals, protests, rulings, and regulations and to develop and provide consistent favorable results regarding a wide range of complex tax law issues.

Essential Functions

Percentage	Description
35%	Independently prepares briefs, and argues the most complex and precedent setting cases before the Office of Tax Appeals, including cases involving novel theories, emerging areas of law, and legal specialization. Incidental thereto, interprets and applies the Internal Revenue Code, California Revenue and Taxation Code, and the regulations thereunder; analyzes legal principles and precedents and develops strategy and tactics to address complex legal issues relating to the tax law.
30%	Assists and supports the Assistant Chief Counsel and Attorney Supervisor(s) with staff development on their subject matter areas of expertise including advice, planning, strategy, tactics, case development and coaching, including assisting staff with drafting briefs, determination letters, and other writing projects, reviewing staff work, as well as making oral presentations before administrative law judges and other decision makers.
10%	Provides written advice to taxpayers and their representatives, and the Department in the form of Legal Rulings, Franchise Tax Board (FTB) Notices, Chief Counsel Rulings, Technical Advice Memorandums, Information Letters on issues of first impression to resolve controversies and to provide direction in tax law matters involving administrative and procedural issues.
10%	Independently acts as a protest hearing officer in cases involving the most complex provisions of the Personal Income Tax and Corporation Tax Law, including cases involving novel theories, emerging areas of law, and legal specialization. Incidental thereto, interprets and applies the Internal Revenue Code, California Revenue and Taxation Code, and the regulations thereunder; analyzes legal principles and precedents and develops strategy and tactics to address complex legal issues relating to the tax law.

Percentage	Description
10%	Participates as a member and/or chairperson on enterprise teams and drafts legislation and regulations involving key Personal Income Tax and Corporation Tax statutes. Provide technical advice, analyses of alternatives, consequences, and recommendations to the Chief Counsel, Executive Officer, the Department, Legislative Counsel, legislative committee staff, three-member Franchise Tax Board and staff, the Executive Branch, other state agencies, and legal offices of other states.

Marginal Functions

Percentage	Description
5%	Represents the department in public forums including tax policy conferences, meetings of State and County Bar Associations, and similar conferences by Certified public accountant (CPA), Enrolled Agent (EA), and Industry Supporting Organizations.

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

Independently acts as a protest hearing officer in cases involving the most complex provisions of the Personal Income Tax and Corporation Tax Law, including cases involving novel theories, emerging areas of law, and legal specialization. Incidental thereto, interprets and applies the Internal Revenue Code, California Revenue and Taxation Code, and the regulations thereunder; analyzes legal principles and precedents and develops strategy and tactics to address complex legal issues relating to the tax law.