



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

CURRENT
 PROPOSED

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| SCHEDULE TO BE WORKED/WORKING HOURS Monday – Friday/8:00AM – 5:00PM | | | EFFECTIVE DATE | |
| CIVIL SERVICE CLASSIFICATION Graduate Legal Assistant | | | WORKING TITLE Graduate Legal Assistant | |
| DIVISION/OFFICE/UNIT Foundations / Business Taxes Section | | | 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 MONTH LIMITED TERM | WORK WEEK GROUP SE | CERTIFICATES REQUIRED Eligibility to take the California Bar Exam |
| 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) 292-501-5797-001 | |
| <p><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> <p>POSITION'S ORGANIZATIONAL SETTING AND MAJOR FUNCTIONS: Under the close supervision of attorneys for the Business Taxes Section of the Foundations Division, the Graduate Legal Assistant (GLA) primarily works on less complex tax appeals involving Business Tax appeals of actions of the California Department of Tax and Fee Administration (CDTFA). The incumbent may also assist with the least difficult Franchise and Income Tax appeals of actions of the Franchise Tax Board (FTB), including Small Case Program appeals. The incumbent assists with reviewing incoming appeals for eligibility to participate in the Small Case Program, and assists with the monthly Precedential case review process to determine eligibility of legal Opinions for precedential status. The incumbent drafts opinions and memorandums and presents the Foundations Division's opinion to Administrative Law Judges and Hearing Officers in the Hearings Division of the Office of Tax Appeals (OTA).</p> <p>Candidate must be able to perform the following essential job functions with or without reasonable accommodation.</p> | | | | |
| PERCENTAGE OF TIME SPENT | | DUTIES | | |
| 50% | | <p>Essential Job Functions: Under the close supervision of attorneys, and under the training, direction, and mentorship of an Attorney IV, assists with reviewing the parties' briefing materials, evidence, and other information contained in the administrative record for every appeal assigned. Determines whether additional briefing or information is required from the parties. Assists with drafting written Opinions resolving less complex tax appeals pending before OTA, primarily involving appeals from actions of CDTFA. Prepares legally correct written material consistent with OTA's Rules for Tax Appeals, the California Revenue and Taxation Code, the Internal Revenue Code, the California Administrative Procedure Act, OTA precedent, and other relevant authorities. Independently conducts research on areas of tax law and requests additional briefing from the parties for the purpose of fully developing the administrative record for each appeal assigned. Drafts internal deliberation memoranda (confidential attorney work product) for review by Administrative Law Judges and hearing officers which provides</p> | | |

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| 30% | <p>unbiased legal advice to management, legal reviewers, and other assigned team members. Ensures all written work is consistent with the California Style Manual, OTA's style manual, and OTA policy.</p> <p>Performs legal research and writing work, including Opinion drafting, on less complex Franchise and Income Tax appeals of actions of FTB, including Small Case Program appeals. Reads and reviews mailed OTA Opinions on a monthly basis for precedential consideration and/or for typographical errors, and provides input on whether to recommend any of those Opinions for precedential consideration. Assists with reviewing and summarizing issue statements for mailed Opinions. May periodically participate as the Foundations Division representative on the OTA Precedential Committee.</p> |
| 15% | <p>Reviews the work of legal support staff to verify eligibility of cases for participation in the Small Case Program. Assists the Administrative Law Judge or Hearing Officer with preparing and handling Small Case Program appeals. Prepares post-hearing documents for review by a Hearing Officer or Administrative Law Judge. Joins as a member of one or more OTA committees. Performs miscellaneous administrative tasks as assigned by the committee chair or as set by existing OTA policy. Attends monthly meetings for all committees to which the incumbent is a member.</p> |
| 5% | <p>Marginal Job Functions: Performs analytical assignments and works on special projects, including preparing administrative reports and other duties as assigned within the knowledge and skills of an Attorney I classification. Attends seminars as a representative of OTA, such as the annual California Lawyer's Association Tax Policy Conference.</p> |

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

Work Environment:

- This workstation is equipped with standard or ergonomic office equipment, as appropriate.
- Workload and special projects may occasionally require traveling and/or working outside normal business hours.
- Efficiently uses software such as Salesforce, Webex, and Teams to communicate with team members.
- Uses standard office software including Excel, DocuSign, Word, Adobe, and Outlook to complete assigned tasks. Uses Salesforce to manage and track workflow, complete tasks, and assign tasks.
- Travel may be required within the State of California up to 15% of the time to OTA hearing office locations, attend meetings, or training classes.
- Transportation will be by car, airplane, or train.

Physical Abilities:

- Ability to operate a laptop with a headset and camera to attend virtual meetings, and other office equipment, such as a cell phone, copier, and fax machine.
- Requires ability to complete tasks that require making repetitive hand movements in the performance of daily duties.
- May require prolonged sitting and/or standing at a workstation.
- Ability to lift and transport items necessary to travel to OTA hearing offices including, but not limited to, Fresno, Sacramento, and Cerritos.

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.
- Current eligibility to take the California State Bar examination.
- Understanding of OTA's goals and willingness to adhere to OTA's Code of Conduct.
- Must maintain regular and acceptable attendance at such a level as is determined at OTA's discretion.
- Must be regularly available and willing to work the hours OTA determines are necessary.
- Demonstrate tact and a high degree of good independent judgment; communicate effectively.
- Demonstrate ability to work effectively in a collaborative team environment.
- Strong writing skills with experience drafting legal memoranda, briefing, and/or decisions.
- Demonstrate ability to effectively self-manage multiple deadlines.
- This position is designated under the Conflict of Interest Code and is responsible for making or participating in the making of government decisions that may potentially have a material effect on personal financial interests.
- The appointee 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.
- Ability to exercise independent judgment.
- Maintains on-going and timely communications with a supervisor regarding workload and the need for research and writing time, leave and other time off calendar.

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.

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| 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.

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| PRINT SUPERVISOR NAME | SUPERVISOR'S SIGNATURE | DATE |
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| HRO Approval Date: | C&P Analyst Initials: |
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