

California Department of Tax and Fee Administration

DUTY STATEMENT

CURRENT
 PROPOSED

SCHEDULE TO BE WORKED/WORKING HOURS		EFFECTIVE DATE	
CIVIL SERVICE CLASSIFICATION Attorney IV		WORKING TITLE Attorney IV	
DIVISION/OFFICE/UNIT Legal Division/Tax and Fee Programs Bureau		SPECIFIC LOCATION ASSIGNED TO Sacramento, CA - Headquarters Office	
SEERA DESIGNATION Rank and File	BARGAINING UNIT 02	WORK WEEK GROUP SE	CERTIFICATES REQUIRED State Bar Membership
FINGERPRINTS/BACKGROUND CHECK REQUIRED <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	BILINGUAL POSITION <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	SUPERVISION EXERCISED	
INCUMBENT		POSITION NUMBER (Agency-Unit-Class-Serial) 291-322-5780-015	
<p><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></p>			
<p>POSITION'S ORGANIZATIONAL SETTING AND MAJOR FUNCTIONS</p> <p>Under the general direction of the Attorney Supervisor, the Attorney IV handles, directs, trains, reviews the work of subordinate attorneys, and acts as lead attorney in highly complex, sensitive, and important legal matters 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 IV include, but are not limited to: acting as lead attorney in highly complex, sensitive and important sales and use tax or special tax and fee litigation, administrative appeals conferences, settlement negotiations, and presenting tax and fee cases in front of the Office of Tax Appeals (OTA); performing highly complex legal work that may involve novel theories, emerging areas of law, legal specialization and precedential significance; reviewing, analyzing, directing and overseeing the drafting of legal opinions and briefs; preparing legal documents, memoranda, appeals decisions, summaries, and reports; appearing before state and federal courts to present sales and use tax, special tax and fee programs, ad bankruptcy and collections cases; responding to stakeholder requests for legal opinions or advice; investigating and evaluating facts and evidence; securing, preparing and interviewing witnesses; drafting legislative proposals and CDTFA rules and regulations; advising executive management, Attorney Supervisor, Attorneys and staff regarding the legal effect of CDTFA rules and regulations, proposed legislative measures, statutory law, court decisions, and administrative actions. The Attorney IV must have an expert's command of a vast body of ever-changing, highly technical statutes, regulations, rules, administrative decisions and court decisions rendered at the state and federal levels. 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.</p>			
PERCENTAGE OF TIME SPENT	DUTIES		
80%	<p><u>ESSENTIAL JOB FUNCTIONS</u></p> <p>Perform any of the following functions: litigate, personally or in collaboration with the Department of Justice or private counsel, highly complex, sensitive and important cases involving bankruptcy, collections, tax and fee administration, and tax and fee refund issues; lead, develop and direct legal strategies and tactics for highly technical, complex and sensitive tax and fee litigation, bankruptcy and collections disputes and engage in sensitive and complex settlement negotiations; advise CDTFA executive management, Assistant Chief Counsel, Attorney Supervisor and staff on relevant highly technical, complex, important and novel legal, litigation including, but not limited to, the impact of new legislation, recent court decisions, the interpretation of existing legal authorities on CDTFA's tax and fee administration, the 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; assign, direct, and review work produced by Attorneys and Attorney IIIs; represent CDTFA in complex and difficult administrative appeals hearings before the OTA, including cases of first impression and high precedential value; act as lead counsel in providing oral and written legal opinions to highly sensitive inquiries from tax/feepayers and their representatives, other governmental agencies, and CDTFA staff;</p>		

	<p>serve as the highest-level advisor and technical resource to executive and legal management on matters concerning complex legal, policy, and procedural issues; provide legal consult or otherwise assist in the preparation of various CDTFA publications and guidance; draft or otherwise assist in preparing complex legislation and regulations, including appearing before the Legislature to present CDTFA's position and attending interested parties meetings and any required public hearings; 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; review written decisions and supplemental decisions of Attorneys and Attorney III's; train Attorneys and Attorney III's; 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.</p>
15%	Special projects, assignments, drafting reports, travel, speaking engagements, administrative work, and training.
5%	<p><u>MARGINAL JOB FUNCTIONS</u> Perform other job-related duties as required.</p>

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 (20 lbs), 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
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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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HRB Approval Date: 05/13/2026	C&P Analyst Initials: EH
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