# OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

☐CURRENT
☒PROPOSED

| SCHEDULE TO BE WORKED/WORKING HOURS | | | EFFECTIVE DATE | |
|---|---|---|---|---|
| Monday-Friday; 8:00 AM– 5:00 PM | | | | |
| CIVIL SERVICE CLASSIFICATION | | | WORKING TITLE | |
| Program Specialist III, Franchise Tax Board | | | Hearing Officer | |
| DIVISION/OFFICE/UNIT | | | SPECIFIC LOCATION ASSIGNED TO | |
| Hearings Division | | | 400 R St, Sacramento, CA 95811 | |
| CBID | DESIGNATED COI | PROBATION PERIOD | WORK WEEK GROUP | CERTIFICATES REQUIRED |
| R01 | ☒ Yes ☐ No | 12 months | E | N/A |
| FINGERPRINTS REQUIRED | | BILINGUAL POSITION | SUPERVISION EXERCISED | |
| ☐ Yes ☒ No | | ☐ Yes ☒ No | None | |
| INCUMBENT | | | POSITION NUMBER (Agency-Unit Class Serial) | |
| VACANT | | | 292-300-4366-002 | |

*The mission of the Office of Tax Appeals is to provide a fair, objective and timely process for appeals from California taxpayers.*

POSITION'S ORGANIZATIONAL SETTING AND MAJOR FUNCTIONS

Under the general direction of a Supervising Administrative Law Judge (ALJ) in the Hearings Division, the Program Specialist III (Hearing Officer) serves as the highest technical expert on cases concerning audit, compliance, or tax issues and uses their expertise in presiding over appeal matters heard before the Office of Tax Appeals (OTA) individually or as a part of a panel of three members, consisting of Hearing Officers, Administrative Law Judges (ALJ), Senior ALJs, and/or Supervising ALJs. The incumbent may act in a lead capacity when presiding over appeal matters. The incumbent is assigned cases of varying levels of complexity, ranging from simple to complex cases, including but not limited to franchise and income taxes audit appeals from actions of the Franchise Tax Board (FTB). The incumbent conducts oral hearings, develops the appeal record, researches the law, and renders Opinions and orders for the Hearings Division.

**Candidate must be able to perform the following essential job functions with or without reasonable accommodation.**

| PERCENTAGE OF TIME SPENT | DUTIES |
|---|---|
| 45% | **Essential Job Functions:**<br><br>Conducts and decides appeals based on the oral hearing or written record, as applicable, either individually or as part of a three-member panel. For oral hearing matters, conducts the oral hearing electronically or in person. Renders orders and written Opinions consistent with OTA's Rules for Tax Appeals, the Internal Revenue Code, the California Revenue and Taxation Code, the California Administrative Procedure Act, other relevant or related laws, regulations, rulings, court decisions, and OTA policies and procedures. Prepares and issues orders and rulings resolving motions and requests submitted by the parties. Under review of Supervising ALJ, prepares legally correct written Opinions in each appeal. Reviews the entire administrative record, including FTB audit record, pleadings, correspondence, internal case management system (Salesforce) notes, and evidence, for every appeal assigned. Researches and analyzes applicable franchise and income tax laws and regulations and employs standard OTA decision format, policies, and procedures to ensure that assigned tasks are completed in a timely manner. Thoroughly reviews FTB's audit procedures and computations for consistency with the law, OTA precedent, and standard audit policies and procedures. |

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| 20% | Performs legal research and writing or special projects such as those involving the Administrative Procedure Act, Administrative Procedure Code of Adjudication, and Public Records Act, as those provisions are relevant to appeals handled by the Program Specialist III. Analyzes, reviews, and updates files and case information as required by OTA policies and procedures. |
| 15% | Participates in and/or leads committee assignments, including but not limited to the Precedential Committee, Rulemaking Committee, and Conga Composer Committee. Reviews recently issued OTA Opinions on a periodic basis for precedential consideration. |
| 15% | Maintains on-going and timely communications with management regarding workload and the need for research and writing time, leave time, or other time off calendar. Attends and participates in staff meetings and training sessions, which may be held electronically or in person. |
| 5% | **Marginal Job Functions:**<br>Serves as backup to other Hearing Officers in the section. Completes special projects at the request of the legal management team including, but not limited to projects designed to improve the administrative hearing and prehearing processes. |

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

**Work Environment:**

- May be allowed to participate in the telework program.
- Telework schedules which do not include a regular in-office day may still require going into the office for hearings, monthly staff meetings, periodic training, and other events.
- May be allowed to participate in an Alternative Work Week Schedule.
- The workstation is equipped with standard or ergonomic office equipment, such as an office with a door, cell phone, laptop, headset, and dual monitors.
- Workload and special projects may occasionally require traveling and/or working outside normal business hours.
- Meets and communicates clearly and effectively with support staff, panel members, and legal reviewers to discuss appeals before OTA.
- Efficiently uses communication 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.

**Physical Abilities:**

- Ability to operate a laptop with a headset and camera to attend electronic 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 conduct hearings at, and travel to, OTA hearing offices including, but not limited to, Fresno, Sacramento, and Cerritos.
- Travel may be required within the State of California up to 30% of the time to OTA hearing office locations, attend meetings, or training classes. Transportation will be by car, airplane, or train.

**Additional Requirements/Expectations:**

- Understanding of OTA's policies and willingness to adhere to OTA's Code of Conduct.
- Be familiar with Franchise and Income Tax laws, regulations, and annotations and be able to independently conduct research using the Franchise and Income Tax Regulations.
- Must have strong communication skills and work well under pressure when meeting short deadlines.
- Must be regularly available and willing to work the hours OTA determines are necessary or desirable to meet its business needs.
- Completes assignments and tasks set by management timely and efficiently.
- Be able to work both 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.
- Communicate effectively.
- Must maintain regular and acceptable attendance at a level determined by OTA at OTA's sole discretion.
- Must be able to organize and prioritize under situations involving deadlines and short turnaround.
- 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 |
|---|---|---|
| | | |

***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 |
|---|---|---|
| | | |

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