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 Attorney			WORKING TITLE Attorney	
DIVISION/OFFICE/UNIT Office of Tax Appeals/FIT Foundations Division			SPECIFIC LOCATION ASSIGNED TO 400 R Street, Sacramento, CA 95811	
CBID R02	DESIGNATED COI ☒ Yes ☐ No	PROBATION PERIOD 12 MONTHS	WORK WEEK GROUP SE	CERTIFICATES REQUIRED State Bar Membership
FINGERPRINTS REQUIRED ☐ Yes ☒ No		BILINGUAL POSITION ☐ Yes ☒ No	SUPERVISION EXERCISED None	
INCUMBENT VACANT			POSITION NUMBER (Agency-Unit Class Serial) 292-502-5778-005	

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 direction of an Attorney Supervisor or the Assistant Chief Counsel of the Franchise and Income Tax (FIT) Foundations Division, this is the entry level Attorney position for persons qualified to practice law in the State of California. The Attorney reviews, analyzes, interprets and applies laws, court decisions, and other legal authorities in the preparation and resolution of tax appeals involving Franchise and Income Tax Law. The Attorney prepares proposed opinions and recommendations addressing the legal issues presented in assigned appeals. The Attorney presents the Foundation section's recommendations regarding cases to the Hearings section of the Office of Tax Appeals (OTA).

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

PERCENTAGE OF TIME SPENT	DUTIES
	Essential Job Functions:
50%	Reviews appeal briefings and drafts proposed opinions written for tax appeals involving the Franchise and Income Tax law. Independently conducts legal research on technical areas of tax law to prepare proposed opinions and memoranda consistent with OTA Rules for Tax Appeals, the Internal Revenue Code, the California Revenue and Taxation Code, the California Administrative Procedure Act, other relevant or related laws and regulations, rulings, court decisions, and OTA policies and procedures. Holds informational conferences with taxpayers to ensure completeness of the argument and opinions presented. Procedural matters to include jurisdictional matters, requests additional briefing or information from the parties as necessary to fully develop the administrative record and ensure that the proposed opinions and memoranda address the relevant issues for each assigned appeal.
30%	Provides unbiased legal advice and direction to the Administrative Law Judges assigned to hear cases at the Office of Tax Appeals. Drafts internal deliberation memoranda to be presented to Administrative Law Judges and Hearing Officers. Drafts post-hearing documents for the Office of Tax Appeals as needed.
10%	Assists in the review of appeals to determine eligibility for the Small Case Program, works on preparing Small Case Program appeals; aids the Administrative Law Judge with appeals conferences with taxpayers and agency representatives.

5%	Assists attorneys in higher classifications with drafting proposed opinions or preparing memoranda. Provides or assists with internal technical advice and recommendations to legal staff of the Hearing Division and Foundations Division regarding the legal effect of rules and regulations, proposed legislative measures, statutory law, court decisions, and administrative actions.
5%	**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. Participates in OTA committees.

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

Work Environment:

- The duties of this position are performed indoors and is equipped with standard or ergonomic office equipment, as appropriate.
- Travel may be required to support remote locations within California, to attend meetings or training classes.
- May 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 standard office equipment such as, but not limited to a personal computer (desktop or laptop models), paper shredder, basic calculator, document systems (copier, facsimile, imaging)
- Ability to complete tasks that require making repetitive hand movements in the performance of daily duties.
- Requires prolong sitting and/or standing at a workstation.

Additional Requirements/Expectations:
List any additional requirements/expectations for the position in this section.

- 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 the Department's discretion.
- Must be regularly available and willing to work the hours the Department determines are necessary
- Demonstrated interest in state and local tax
- Demonstrate ability to work effectively in a collaborative team environment.
- Strong research and writing skills with some 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.
- Willingness to accept responsibility, exercise initiative, adapt to changes, and implement management's decisions.
- Ability to plan, organize, and prioritize workload.

- Positive attitude, open-mindedness, flexibility, and tact.
- Ability to communicate effectively to successfully achieve OTA's objectives and goals

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: