☐ 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 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 Active CA State Bar Membership
FINGERPRINTS REQUIRED ☐ Yes ☒ No		BILINGUAL POSITION ☐ Yes ☒ No	SUPERVISION EXERCISED None	
INCUMBENT VACANT			POSITION NUMBER (Agency-Unit Class Serial) 292-501-5778-002	

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 direction of the Assistant Chief Counsel for the Business Taxes Section of the Foundations Division, the Attorney primarily works on the least difficult tax appeals involving Business Tax appeals of actions of the California Department of Tax and Fee Administration (CDTFA). The incumbent may also perform work on Franchise and Income Tax appeals of actions of the Franchise Tax Board (FTB), under the direction of a Supervising Attorney. The incumbent drafts opinions and memorandums and presents the Foundation Division's opinion to Administrative Law Judges and Hearing Officers in the Hearings Division 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
50%	**Essential Job Functions:** Under the direction of the Assistant Chief Counsel, and under the training and mentorship of a lead Attorney IV, assists with reviewing the parties' briefing materials, evidence, and other information contained in the administrative record for every appeal assigned. Determines if additional briefing or information is required from the parties. Assists with drafting written Opinions resolving 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 technical areas of law and holds informational conferences with 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 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.

POSITION NUMBER (292-501-5778-002)	

30%	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.
15%	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.
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 classification. Attends seminars as a representative of OTA, such as the annual California Lawyer's Association Tax Policy Conference.

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 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.
- 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:

POSITION NUMBER (292-501-5778-002)	

- 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 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.
- Must be an active member and in good standing with the State Bar of California.
- 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 the Assistant Chief Counsel 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.

POSITION NUMBER (292-501-5778-002)	

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:**	