STATE OF CALIFORNIA
Franchise Tax Board

Proposed

HR Date: 11/2/2026

HR Initials: Tm

Duty Statement

Request for Personnel Action (RPA) Number	Effective Date
2627-00921	
Classification Title	**Position Number**
Attorney	564-410-5778-014
Working Title	**Bureau and Section**
Attorney	Business Entity Tax Bureau

Our mission is to help taxpayers file timely and accurate tax returns and pay the correct amount to fund services important to Californians. To support this mission, FTB employees strive to develop in CalHR's Core Competencies: Collaboration, Communication, Customer Engagement, Digital Fluency, Diversity and Inclusion, Innovative Mindset, Interpersonal Skills, and Resilience. Core competencies are the knowledge, skills, and behaviors which are foundational to all state employees regardless of classification.

General Statement

Under the direction of an Attorney Supervisor, Business Entity Tax Bureau, this is the entry level Attorney position for persons qualified to practice law in the State of California. Incumbents may review, analyze, interpret, and apply laws, court decisions, and other legal authorities in the preparation of cases, opinions, and briefs; prepare legal documents, memoranda, digests, summaries, and reports; assist in the presentation of cases before courts and administrative bodies, and independently present the bureau's least difficult cases. Attorneys in the Business Entity Tax Bureau handle cases involving the provisions of the Internal Revenue Code, Corporation Tax Law, and the Personal Income Tax Law. The general responsibility of this position is to represent the Business Entity Tax Bureau in litigation, appeals, protests, rulings, and regulations, and to develop and provide consistent favorable results regarding a wide range of tax law issues.

Essential Functions

Percentage	Description
35%	Act as a protest hearing officer in cases involving the Business Entity Tax Bureau's least difficult cases involving provisions of the Personal Income Tax and Corporation Tax Law. Assist attorneys in higher classifications or ranges with more complex protest hearing matters. Incidental thereto, interpret and apply the Internal Revenue Code, California Revenue and Taxation Code, and the regulations thereunder; analyze legal principles and precedents, and apply them to legal issues relating to the tax law.
20%	Prepare briefs and argue the Business Entity Tax Bureau's least difficult cases before the Office of Tax Appeals. Assist attorneys in higher classifications or ranges with more complex work before the Office of Tax Appeals. Incidental thereto, interpret and apply the Internal Revenue Code, California Revenue and Taxation Code, and the regulations thereunder; analyze legal principles and precedents, and apply them to complex legal issues relating to the tax law.
15%	Provide or assist with written advice to taxpayers and their representatives, and the Department in the form of Legal Rulings, Franchise Tax Board (FTB) Notices, Chief Counsel Rulings, Technical Advice Memorandums, Information Letters on issues to resolve controversies and to provide direction in business entity tax law matters involving personal and corporate income tax issues.
15%	Prepare or assist in the preparation of, briefs for the Office of Attorney General on litigation cases. Incidental thereto, interpret and apply the Internal Revenue Code, California Revenue and Taxation Code, and the regulations thereunder; analyze legal principles and precedents, and apply them to legal issues relating to the tax law.
10%	Assist attorneys in higher classifications or ranges with drafting legislation and regulations involving key Personal Income Tax and Corporation Tax statutes. Provide or assist with technical advice, analyses of alternatives, consequences, and recommendations to the Chief Counsel, Executive Officer, the

Percentage	Description
	Department, Legislative Counsel, legislative committee staff, three-member Franchise Tax Board and staff, the Executive Branch, other state agencies, and legal offices of other states.

Marginal Functions

Percentage	Description
5%	Participates as a member on enterprise teams, and provides advice on Personal Income Tax and Corporation Tax issues. Represents the Department in public forums including tax policy conferences, meetings of State and County Bar Associations, and similar conferences by Certified Public Accountant (CPA), Enrolled Agent (EA), and Industry Supporting Organizations.

Signature Authorization

If I choose to sign this form electronically, I agree that my electronic signature is a legally binding equivalent to my handwritten signature on a paper form.

Employee: I confirm that I have read and understand the described duties and functions of this position.

Name (Print)	Signature	Date

Supervisor: I certify that the above information accurately represents the described duties and functions of this position.

Name (Print)	Signature	Date

STATE OF CALIFORNIA
Franchise Tax Board

Proposed

HR Date: 11/02/2026

HR Initials: Tm

Duty Statement

Request for Personnel Action (RPA) Number	Effective Date
2627-00921	
Classification Title	**Position Number**
Attorney	564-410-5778-014
Working Title	**Bureau and Section**
Attorney	General Tax Bureau

Our mission is to help taxpayers file timely and accurate tax returns and pay the correct amount to fund services important to Californians. To support this mission, FTB employees strive to develop in CalHR's Core Competencies: Collaboration, Communication, Customer Engagement, Digital Fluency, Diversity and Inclusion, Innovative Mindset, Interpersonal Skills, and Resilience. Core competencies are the knowledge, skills, and behaviors which are foundational to all state employees regardless of classification.

General Statement

Under the direction of an Attorney Supervisor, General Tax Bureau, this is the entry level Attorney position for persons qualified to practice law in the State of California. Incumbents may review, analyze, interpret, and apply laws, court decisions, and other legal authorities in the preparation of cases, opinions, and briefs; prepare legal documents, memoranda, digests, summaries, and reports; assist in the presentation of cases before courts and administrative bodies and independently present the less difficult cases. Attorneys in the General Tax Bureau handle cases involving the provisions of the Internal Revenue Code, Corporation Tax Law, and the Personal Income Tax Law. The general responsibility of this position is to represent the General Tax Bureau in litigation, appeals, protests, rulings, and regulations and to develop and provide consistent favorable results regarding a wide range of tax law issues.

Essential Functions

Percentage	Description
30%	Prepare briefs, and argue the General Tax Bureau's least difficult cases before the Office of Tax Appeals. Assist attorneys in higher classifications or ranges with more complex work before the Office of Tax Appeals. Incidental thereto, interpret and apply the Internal Revenue Code, California Revenue and Taxation Code, and the regulations thereunder; analyze legal principles and precedents and apply them to complex legal issues relating to the tax law.
30%	Act as a protest hearing officer in cases involving the General Tax Bureau's least difficult cases involving provisions of the Personal Income Tax and Corporation Tax Law. Assist attorneys in higher classifications or ranges with more complex protest hearing matters. Incidental thereto, interpret and apply the Internal Revenue Code, California Revenue and Taxation Code, and the regulations thereunder; analyze legal principles and precedents and apply them to legal issues relating to the tax law.
15%	Provide or assist with written advice to taxpayers and their representatives, and the Department in the form of Legal Rulings, Franchise Tax Board (FTB) Notices, Chief Counsel Rulings, Technical Advice Memorandums, Information Letters on issues to resolve controversies and to provide direction in matters involving personal and corporate income tax issues.
10%	Prepare or assist in the preparation of, briefs for the Office of Attorney General on litigation cases. Incidental thereto, interpret and apply the Internal Revenue Code, California Revenue and Taxation Code, and the regulations thereunder; analyze legal principles and precedents and apply them to legal issues relating to the tax law.
10%	Assist attorneys in higher classifications or ranges with drafting legislation and regulations involving key Personal Income Tax and Corporation Tax statutes. Provide or assist with technical advice, analyses of alternatives, consequences, and recommendations to the Chief Counsel, Executive Officer, the Department, Legislative Counsel, legislative committee staff, three-member Franchise Tax Board and staff, the Executive Branch, other state agencies, and legal offices of other states.

Marginal Functions

Percentage	Description
5%	Participates as a member on enterprise teams, including task forces and implementation teams, and provides advice on Personal Income Tax and Corporation Tax issues. Represents the department in public forums including tax policy conferences, meetings of State and County Bar Associations, and similar conferences by Certified Public Accountant (CPA), Enrolled Agent (EA), and Industry Supporting Organizations.

Signature Authorization

If I choose to sign this form electronically, I agree that my electronic signature is a legally binding equivalent to my handwritten signature on a paper form.

Employee: I confirm that I have read and understand the described duties and functions of this position.

Name (Print)	Signature	Date

Supervisor: I certify that the above information accurately represents the described duties and functions of this position.

Name (Print)	Signature	Date

STATE OF CALIFORNIA
Franchise Tax Board

Proposed

HR Date: 11/02/2026

HR Initials: Tm

Duty Statement

Request for Personnel Action (RPA) Number	Effective Date
2627-00921	
Classification Title	**Position Number**
Attorney	564-410-5778-014
Working Title	**Bureau and Section**
General Counsel Attorney	Litigation Bureau

Our mission is to help taxpayers file timely and accurate tax returns and pay the correct amount to fund services important to Californians. To support this mission, FTB employees strive to develop in CalHR's Core Competencies: Collaboration, Communication, Customer Engagement, Digital Fluency, Diversity and Inclusion, Innovative Mindset, Interpersonal Skills, and Resilience. Core competencies are the knowledge, skills, and behaviors which are foundational to all state employees regardless of classification.

General Statement

Under direction of the Assistant Chief Counsel, Litigation Bureau, and/or designated lead/supervisor, the incumbent may review, analyze, interpret, and apply laws, court decisions, and other legal authorities in the preparation of cases, opinions, and briefs; prepare legal documents, memoranda, digests, summaries, and reports; assist in the presentation of cases before courts and administrative bodies and independently present the less difficult cases; assist with the drafting of legislative measures and departmental rules and regulations; conduct legal research; and advise staff members regarding the legal effect of rules and regulations, proposed legislative measures, statutory law, court decisions, and administrative actions.

Essential Functions

Percentage	Description
35%	Assist with the drafting, review, and negotiation of contract language for the department with respect to contracts ranging from licensing and data sharing agreements to procurements of integrated tax processing systems and services. Assist with the drafting, review, and negotiation of memoranda of understanding with state and county agencies for services provided to or by the department.
35%	Research legal issues and make recommendations with respect to overall departmental policies and practices regarding contracts, including inter agency agreements; confidentiality and disclosure of tax information(including responding to external subpoenas) as allowed or constrained by the Revenue and Taxation Code, the Public Records Act, the Information Practices Act, the Political Reform Act, or other laws; conflicts of interest; power of attorney; data retention; accessibility & reasonable accommodation; and other legal matters. Provide support to the Office of the Attorney General or out of state counsel regarding such matters if those matters result in litigation.
25%	Research legal issues and make recommendations regarding other subject matters of the litigation bureau, including but not limited to bankruptcy, probate, collection, and tax refund litigation issues. Participate in the development of policies related to these issues. Assist the department or the Attorney General's office related to all matters falling within Litigation Bureau subject matters. Includes preparing, or assisting in the preparation of, pleadings, discovery, witness testimony, or appellate briefs related to these matters.

Marginal Functions

Percentage	Description
5%	Represent the Department in public forums including the Tax Policy Conference, The California State Bar, the Count Bar, and the Certified Public Accountant (CPA) liaison committee meetings, in discussion of tax law issues.

Signature Authorization

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Employee: I confirm that I have read and understand the described duties and functions of this position.

Name (Print)	Signature	Date

Supervisor: I certify that the above information accurately represents the described duties and functions of this position.

Name (Print)	Signature	Date

STATE OF CALIFORNIA
Franchise Tax Board

Proposed

HR Date: 11/02/2026

HR Initials: Tm

Duty Statement

Request for Personnel Action (RPA) Number	Effective Date
2627-00921	
Classification Title	**Position Number**
Attorney	564-410-5778-014
Working Title	**Bureau and Section**
Attorney	Legal Division, Specialized and Individual Tax Bureau

Our mission is to help taxpayers file timely and accurate tax returns and pay the correct amount to fund services important to Californians. To support this mission, FTB employees strive to develop in CalHR's Core Competencies: Collaboration, Communication, Customer Engagement, Digital Fluency, Diversity and Inclusion, Innovative Mindset, Interpersonal Skills, and Resilience. Core competencies are the knowledge, skills, and behaviors which are foundational to all state employees regardless of classification.

General Statement

Under the direction of an Attorney Supervisor, Specialized and Individual Tax (SIT) Bureau, this is the entry level Attorney position for persons qualified to practice law in the State of California. Incumbents may review, analyze, interpret, and apply laws, court decisions, and other legal authorities in the preparation of cases, opinions, and briefs; prepare legal documents, memoranda, digests, summaries, and reports; assist in the presentation of cases before courts and administrative bodies and independently present the less difficult cases. Attorneys in the SIT Bureau handle cases involving the provisions of the Internal Revenue Code, Corporation Tax Law, and the Personal Income Tax Law. The general responsibility of this position is to represent the SIT Bureau in litigation, appeals, protests, rulings, and regulations and to develop and provide consistent favorable results regarding a wide range of tax law issues.

Essential Functions

Percentage	Description
60%	Prepare briefs, and argue the SIT Bureau's least difficult cases before the Office of Tax Appeals. Assist attorneys in higher classifications or ranges with more complex work before the Office of Tax Appeals. Incidental thereto, interpret and apply the Internal Revenue Code, California Revenue and Taxation Code, and the regulations thereunder; analyze legal principles and precedents and apply them to complex legal issues relating to the tax law.
20%	Act as a protest hearing officer in cases involving the SIT Bureau's least difficult cases involving provisions of the Personal Income Tax and Corporation Tax Law. Assist attorneys in higher classifications or ranges with more complex protest hearing matters. Incidental thereto, interpret and apply the Internal Revenue Code, California Revenue and Taxation Code, and the regulations thereunder; analyze legal principles and precedents and apply them to legal issues relating to the tax law.
5%	Provide or assist with written advice to taxpayers and their representatives, and the Department in the form of Legal Rulings, Franchise Tax Board (FTB) Notices, Chief Counsel Rulings, Technical Advice Memorandums, Information Letters on issues to resolve controversies and to provide direction in SIT Bureau tax law matters involving personal and corporate income tax issues.
5%	Prepare or assist in the preparation of, briefs for the Office of Attorney General on litigation cases. Incidental thereto, interpret and apply the Internal Revenue Code, California Revenue and Taxation Code, and the regulations thereunder; analyze legal principles and precedents and apply them to legal issues relating to the tax law.

Percentage	Description
5%	Assist attorneys in higher classifications or ranges with drafting legislation and regulations involving key Personal Income Tax and Corporation Tax statutes. Provide or assist with technical advice, analyses of alternatives, consequences, and recommendations to the Chief Counsel, Executive Officer, the Department, Legislative Counsel, legislative committee staff, three-member Franchise Tax Board and staff, the Executive Branch, other state agencies, and legal offices of other states.

Marginal Functions

Percentage	Description
5%	Participate as a member on enterprise teams and provides advice on Personal Income Tax and Corporation Tax issues. Represent the department in public forums including tax policy conferences, meetings of State and County Bar Associations, and similar conferences by Certified Public Accountant (CPA), Enrolled Agent (EA), and Industry Supporting Organizations.

Signature Authorization

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Employee: I confirm that I have read and understand the described duties and functions of this position.

Name (Print)	Signature	Date

Supervisor: I certify that the above information accurately represents the described duties and functions of this position.

Name (Print)	Signature	Date

STATE OF CALIFORNIA
Franchise Tax Board

Proposed

HR Date: 11/02/2026

HR Initials: Tm

Duty Statement

Request for Personnel Action (RPA) Number	Effective Date
2627-00921	
Classification Title	**Position Number**
Attorney	564-410-5778-014
Working Title	**Bureau and Section**
Attorney	Legal/Tax Administration and Procedure Bureau

Our mission is to help taxpayers file timely and accurate tax returns and pay the correct amount to fund services important to Californians. To support this mission, FTB employees strive to develop in CalHR's Core Competencies: Collaboration, Communication, Customer Engagement, Digital Fluency, Diversity and Inclusion, Innovative Mindset, Interpersonal Skills, and Resilience. Core competencies are the knowledge, skills, and behaviors which are foundational to all state employees regardless of classification.

General Statement

Under the direction of an Attorney Supervisor, Tax Administration and Procedure Bureau, this is the entry level Attorney position for persons qualified to practice law in the State of California. Incumbents may review, analyze, interpret, and apply laws, court decisions, and other legal authorities in the preparation of cases, opinions, and briefs; prepare legal documents, memoranda, digests, summaries, and reports; assist in the presentation of cases before courts and administrative bodies and independently present the less difficult cases. Attorneys in the Tax Administration and Procedure Bureau handle cases involving the provisions of the Internal Revenue Code, Corporation Tax Law, and the Personal Income Tax Law. The general responsibility of this position is to represent the Tax Administration and Procedure Bureau in appeals, protests, rulings, and regulations and to develop and provide consistent favorable results regarding a wide range of tax law issues.

Essential Functions

Percentage	Description
45%	Prepare briefs in the Tax Administration and Procedure Bureau's least difficult cases before the Office of Tax Appeals. Assist attorneys in higher classifications or ranges with more complex work before the Office of Tax Appeals. Incidental thereto, interpret and apply the Internal Revenue Code, California Revenue and Taxation Code, and the regulations thereunder; analyze legal principles and precedents and apply them to complex legal issues relating to the tax law.
20%	Orally argue appeals either virtually or in-person in the Tax Administration and Procedure Bureau's least difficult cases before the Office of Tax Appeals with the assistance of an attorney in a higher classification and/or an Attorney Supervisor. Serve as a junior member of the mock hearing panel assisting attorneys in preparation for oral hearings before the Office of Tax Appeals.
10%	Act as a protest hearing officer in cases involving the Tax Administration and Procedure Bureau's least difficult cases involving provisions of the Personal Income Tax and Corporation Tax Law. Assist attorneys in higher classifications or ranges with more complex protest hearing matters. Incidental thereto, interpret and apply the Internal Revenue Code, California Revenue and Taxation Code, and the regulations thereunder; analyze legal principles and precedents and apply them to legal issues relating to the tax law.
10%	Provide or assist with written advice to taxpayers and their representatives, and the Department in the form of Legal Rulings, Franchise Tax Board (FTB) Notices, Chief Counsel Rulings, Technical Advice Memorandums, Information Letters on issues to resolve controversies and to provide direction in tax law matters involving administrative and procedural issues.

Percentage	Description
10%	Participate as a member on enterprise teams and provide advice on Personal Income Tax and Corporation Tax issues. Represent the department in public forums including tax policy conferences, meetings of State and County Bar Associations, and similar conferences by Certified Public Accountant (CPA), Enrolled Agent (EA), and Industry Supporting Organizations.

Marginal Functions

Percentage	Description
5%	Assist attorneys in higher classifications or ranges with drafting legislation and regulations involving key Personal Income Tax and Corporation Tax statutes. Provide or assist with technical advice, analyses of alternatives, consequences, and recommendations to the Chief Counsel, Executive Officer, the Department, Legislative Counsel, legislative committee staff, three-member Franchise Tax Board and staff, the Executive Branch, other state agencies, and legal offices of other states.

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Employee: I confirm that I have read and understand the described duties and functions of this position.

Name (Print)	Signature	Date

Supervisor: I certify that the above information accurately represents the described duties and functions of this position.

Name (Print)	Signature	Date

STATE OF CALIFORNIA
Franchise Tax Board

Proposed

HR Date: 10/28/2026

HR Initials: Tm

Duty Statement

Request for Personnel Action (RPA) Number	Effective Date
2627-00921	
Classification Title	**Position Number**
Attorney	564-410-5778-014
Working Title	**Bureau and Section**
Attorney	Legal/Multistate Tax Bureau

Our mission is to help taxpayers file timely and accurate tax returns and pay the correct amount to fund services important to Californians. To support this mission, FTB employees strive to develop in CalHR's Core Competencies: Collaboration, Communication, Customer Engagement, Digital Fluency, Diversity and Inclusion, Innovative Mindset, Interpersonal Skills, and Resilience. Core competencies are the knowledge, skills, and behaviors which are foundational to all state employees regardless of classification.

General Statement

Under the direction of an Attorney Supervisor, Multistate Tax Bureau, this is the entry level Attorney position for persons qualified to practice law in the State of California. Incumbents may review, analyze, interpret, and apply laws, court decisions, and other legal authorities in the preparation of cases, opinions, and briefs; prepare legal documents, memoranda, digests, summaries, and reports; assist in the presentation of cases before courts and administrative bodies and independently present the less difficult cases. Attorneys in the Multistate Tax handle cases involving the provisions of the Internal Revenue Code, Corporation Tax Law, and the Personal Income Tax Law. The general responsibility of this position is to represent the Multistate Tax Bureau in litigation, appeals, protests, rulings, and regulations and to develop and provide consistent favorable results regarding a wide range of tax law issues.

Essential Functions

Percentage	Description
35%	Act as a protest hearing officer in cases involving the Multistate Tax Bureau's least difficult cases involving provisions of the Personal Income Tax and Corporation Tax Law. Assist attorneys in higher classifications or ranges with more complex protest hearing matters. Incidental thereto, interpret and apply the Internal Revenue Code, California Revenue and Taxation Code, and the regulations thereunder; analyze legal principles and precedents and apply them to legal issues relating to the tax law.
20%	Prepare briefs, and argue the Multistate Tax Bureau's least difficult cases before the Office of Tax Appeals. Assist attorneys in higher classifications or ranges with more complex work before the Office of Tax Appeals. Incidental thereto, interpret and apply the Internal Revenue Code, California Revenue and Taxation Code, and the regulations thereunder; analyze legal principles and precedents and apply them to complex legal issues relating to the tax law.
15%	Provide or assist with written advice to taxpayers and their representatives, and the Department in the form of Legal Rulings, Franchise Tax Board (FTB) Notices, Chief Counsel Rulings, Technical Advice Memorandums, Information Letters on issues to resolve controversies and to provide direction in Multistate Tax Bureau's tax law matters involving personal and corporate income tax issues.
15%	Prepare, or assist in the preparation of, briefs for the Office of Attorney General on litigation cases. Incidental thereto, interpret and apply the Internal Revenue Code, California Revenue and Taxation Code, and the regulations thereunder; analyze legal principles and precedents and apply them to legal issues relating to the tax law.
10%	Assist attorneys in higher classifications or ranges with drafting legislation and regulations involving key Personal Income Tax and Corporation Tax statutes. Provide or assist with technical advice, analyses of alternatives, consequences, and recommendations to the Chief Counsel, Executive Officer, the

Percentage	Description
	Department, Legislative Counsel, legislative committee staff, three-member Franchise Tax Board and staff, the Executive Branch, other state agencies, and legal offices of other states.

Marginal Functions

Percentage	Description
5%	Participate as a member on enterprise teams, and provides advice on Personal Income Tax and Corporation Tax issues. Represent the department in public forums including tax policy conferences, meetings of State and County Bar Associations, and similar conferences by Certified Public Accountant (CPA), Enrolled Agent (EA), and Industry Supporting Organizations.

Signature Authorization

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Employee: I confirm that I have read and understand the described duties and functions of this position.

Name (Print)	Signature	Date

Supervisor: I certify that the above information accurately represents the described duties and functions of this position.

Name (Print)	Signature	Date