

**FRANCHISE TAX BOARD  
POSITION DUTY STATEMENT**

*Proposed  
1718-02002  
2/6/18*

**YOU DO THE JOBS NEEDED TO MAKE THE STATE INCOME TAX SYSTEM WORK**

<b>CLASSIFICATION TITLE</b> Attorney V	<b>BUREAU/SECTION</b> Technical Resources Bureau	
<b>WORKING TITLE/UNIT</b> Attorney V	<b>POSITION NUMBER</b> 410-5781-00A	<b>EFFECTIVE DATE</b>

You are a valued member of the FTB Team. Your commitment to work cooperatively with team members and others enables the department to provide the highest level of service possible. Your creativity and productivity are encouraged. Your efforts to treat others fairly, honestly and with respect are important to everyone who works with you.

**GENERAL STATEMENT:**

Under the general direction of the Assistant Chief Counsel, Technical Resources Bureau, the incumbent serves as the principal technical consultant and independently handles the most complex and difficult matters involving a broad range of tax-related legal matters. Incumbent is responsible for ensuring the technical accuracy and legal consistency in the Legal Division's positions and analyses regarding state and federal legislation, rulings, regulations, and legislation and for ensuring that the policies articulated in legal advice, rulings, regulations and other internal and external communications are accurate, complete, and consistently in accord with the Board and departmental policy. Further responsibilities include the development, review, and recommendation of a wide variety of the most complex technical and policy related issues involving the department's overall administration of the state's income tax laws, often involving the application of innovative theories, with special responsibility as a principal member of the Legal Division's professional staff responsible for special and highly complex statutory and regulatory programs involving an extensive knowledge of federal and state tax law.

% of time      Typical Tasks

**ESSENTIAL FUNCTIONS:**

- 45%      Responsible for Legal Division's review, recommendation, and approval of the most complex or politically sensitive tax law, published guidance, private rulings, regulations, and tax policy matters. This responsibility includes, but is not limited to: reviewing staff materials submitted to the 3-member Franchise Tax Board for action; technical drafting and review of the most sensitive correspondence, rulings and regulations; testifying before legislative committees, as may be required; moderating and participating in professional conferences; making presentations on sensitive and complex matters to the 3-member Franchise Tax Board and to individual Board Members or other public officials in private briefings; participating in the implementation of legislation and in departmental tax policy development teams; representing the department at various professional seminars and educational programs as a public speaker on new and complex tax laws and regulations; and providing counsel on complex or politically sensitive issues to Legal Division staff, other department staff, legislative staff, and the staff of other agencies.
- 20%      Review training materials and coordinate or conduct training for the Technical Resources Bureau staff and other Legal Division and department staff on the most complex and sensitive areas of federal and state law. Participates in enterprise training initiatives and represents the Technical Resources Bureau on enterprise teams as assigned.
- 20%      Acts as principal legal technical advisor or consultant with respect to a wide range of sensitive legal matters in connection with high level and sensitive projects or special projects, as directed by the Chief Counsel, Division Chiefs or the Executive Officer, analyzing proposed courses of action to determine if the action is legal, ethical and consistent with the broad policy goals of the State and department, and deciding how to proceed accordingly. Assists management and staff in interpreting and applying the Internal Revenue Code, Revenue and Taxation Code, Civil Code, Bankruptcy Code, Labor Code, Government Code and/or Public Contract Code, and the regulations and cases thereunder, to the most complex, difficult, and sensitive policy issues and controversies.
- 10%      Serve as an expert advisor with respect to department policy and complicated tax issues in connection with the programs of the Franchise Tax Board administered by the Technical Resources Bureau. This function includes review and approval of all rulings, regulations and associated written materials, drafting of complex legislation and regulations, and coordination of communications with respect to interpretative correspondence and rulings regarding controversial, complex, or sensitive tax matters.

**MARGINAL FUNCTIONS:**

- 5%      Assists as needed with mock hearings, Legal Division and Departmental teams and task forces.

Employee \_\_\_\_\_

Date \_\_\_\_\_

Supervisor \_\_\_\_\_

Date \_\_\_\_\_