

STATE BOARD OF EQUALIZATION DUTY STATEMENT

CIVIL SERVICE CLASSIFICATION Business Taxes Specialist I		WORKING TITLE Business Taxes Specialist I	
UNIT/DISTRICT/LOCATION Special Operations Branch - Bankruptcy		POSITION NUMBER 290-472-4380-010	
SEERA DESIGNATION Rank and File	BARGAINING UNIT R 01	WORK WEEK GROUP 2	CERTIFICATES REQUIRED No
FINGERPRINTS REQUIRED <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		SUPERVISION EXERCISED No	

Job Requirements

Knowledge of:

- Organization of the Board.
- Compliance, audit and appeals programs and processes.
- Offers-in-Compromise program.
- Laws governing all audit and compliance programs.
- Administrative policies, rules and regulations.
- Title 11 of the United States Code, Bankruptcy Sections, Rules, and Court procedures; California Business and Professions Code; California Code of Civil Procedure; California Corporations Code; California Commercial Code; California Civil Code; California Government Code; California Health and Safety Code; California Probate Code; California Insurance Code; Revenue and Taxation Code; and the State Constitution.
- Legal precedent cases on bankruptcy issues and those governing compliance activities.
- Sales and Use Tax Department compliance and collections functions, including delinquency and revocation procedures, advanced and legal collections functions, delinquency, revocation procedures, and skip-tracing.
- Sales and Use Tax Laws and Regulations, Compliance Policy and Procedure Manual, Compliance Policy and Management Guidelines, and other laws governing tax programs administered by the Board.
- State operations, programs, activities, and laws administered by related state, local, and federal agencies.
- Methods used by violators in evading tax liability and concealing assets.
- Investigative techniques and sources of information used in locating persons and assets.
- Functions of the IRIS, ACMS and Lexis programs.
- Internet search methods and legal research techniques.

Ability to:

- Apply the above listed knowledge in an effective manner.
- Work under pressure and time constraints, including those set by state and federal courts.
- Employ interpersonal relationship skills.
- Analyze situations accurately and independently take appropriate action.
- Communicate effectively, both orally and in writing.
- Work in groups with Board and non-Board staff to coordinate events.
- Work in groups with Board staff to develop, revise, and maintain Department training materials relating to legal collections and bankruptcy laws and rules.
- Manage shifting priorities and special assignments.
- Handle adverse situations.
- Direct assignments in a leadperson capacity.
- Operate a personal computer using the above software programs, as well as Microsoft Word, Excel, Access, PowerPoint, Lexis-Nexis, bankruptcy PACER programs and internet search programs for legal research.
- Work in a high-rise building.

Desirable Qualifications

- Must be flexible and willing to adjust to changing assignments and priorities.
- Excellent organizational skills.
- Patience and strong leadership skills.
- Several years of collection and bankruptcy law experience.

Statement of Position

Under the general direction of the Business Taxes Compliance Supervisor III, the Business Taxes Specialist I independently reviews, approves or disapproves assignments; develops, revises, and maintains training course materials for the bankruptcy area; Participates in the formal training of headquarters and field staff in all aspects of legal collection activities and technical issues; Prepares replies to tax and bankruptcy law issues and serves on special project committees; Reviews and prepares legal documents, referrals to the Office of the Attorney General for legal action; Reviews and prepares proposed replies to constituent complaints. This position serves as a leadperson in the accomplishment of selected legal and collection litigation goals. This position exercises a high degree of independence and responsibility in these activities. **Candidate must be able to perform the essential job functions (*) with or without reasonable accommodations.**

PERCENTAGE OF
TIME SPENT
85% *

DUTIES
Act as a highly skilled technical resource specialist and provide technical guidance to all Board departments, field offices, and legal counsel, in a difficult and sensitive program and development position. Resolve sensitive taxpayer contacts involving management, elected officials, and tax professionals. Utilize broad knowledge of multiple tax programs and laws to resolve complex and compound issues. Participant in and cooperate with interagency staff and committees to resolve issues that affect multiple agencies. Investigates, advocates, and implements process and technical improvements to accomplish section and agency projects and goals.

In the Bankruptcy and special collection contexts, act as a lead person to review completed staff work and work-in-progress to ensure that adequate measures are taken by Special Operations Business Taxes Compliance Specialists and Business Taxes Representatives to effectively work their cases. Respond to legal questions and provide advice and guidance to taxpayers, attorneys, section, district compliance and audit staff. Provide assistance and expert advice to the Taxpayers' Rights Advocate's Office, Board management, Board and contract counsel, and the Office of the Attorney General regarding Board processes. Prepare affidavits of facts (Declarations) to be filed in litigation and, if necessary, testify to those facts in a court of law. Respond to litigation discovery documents, such as interrogatories and orders for the production of documents. Investigate and respond to Summons and Complaint, and other adversarial actions. May facilitate and perform ad hoc data reporting and analysis to support business needs, or otherwise develop job aids and programs to support section activities.

Monitor highest risk and most complex and/or specialized bankruptcy and collection cases, involving millions of dollars, at the highest level of responsibility. Examine legal notices and correspondence, research the issues, then recommend or take appropriate action. Gather and organize information necessary for referral of a case to the Office of the Attorney General or equivalent counsel for litigation. Review referral preparation by other staff members for adequacy, factuality, and effectiveness, and consult with staff attorneys in referral development. Review requests to determine if actions requested are appropriate and equitable, as well as consistent with the gravity of the case, the law and Board policies and procedures. Correspond, contact, and negotiate with the debtor, debtor's attorney, trustee, court officers, or other related parties to ensure the Board's claim is honored in accordance with the law. After confirmation, ensure plan conformance. Upon case conclusion, analyze the case, review and approve the appropriate liability adjustments for discharged debt, and make recommendations for further handing of any remaining amounts.

15% Plan and provide oversight for training of staff in specialized areas of interest, as well as training issues involving new staff. Prepare Bankruptcy and Advanced Collections training modules, materials, and presentations to facilitate training of Board staff in the use of legal and related computer applications, legal resources and references, and/or bankruptcy guidelines and practices. Act as a lead person or collaborate in the development, revision and maintenance of statewide training materials for advanced and legal collection matters. Provide specialized on-the-job training of Special Operations Business Taxes Compliance Specialists, Business Taxes Representatives, Tax Technicians and support staff. Participate in special projects. May instruct classes in bankruptcy and advanced collection techniques and other advanced statewide compliance training courses.

***(These job duties are essential in performing the required work functions in the position of a Business Taxes Specialist I)**

I have read this duty statement and fully understand my assigned duties.

EMPLOYEE'S SIGNATURE

DATE

I have reviewed these duties with the above named employee.

SUPERVISOR'S SIGNATURE

DATE