



Job Description

Job Title: Apprentice Attorney III		Reports To: Appeals Administrator	
Job Code: AUN02349	Position Number/s: SRV000000785		
Division: Taxpayer Services	Department Name: Appeals & Protest Unit	Law Enforcement: No	
Pay Schedule/Grade: AREG 22	FLSA Status: Exempt	EEO Class: Professionals	
Prepared By: J Brown/R Hall/H Pai	Approved By: J Brown	Last Update: 9/11/24	

Position Summary:

Pursuant to Administrative Order 2024-148 of the Arizona Supreme Court, the Arizona Lawyer Apprentice Program (ALAP) (effective September 1, 2024) enables qualifying employers such as the Arizona Department of Revenue (ADOR) to hire Apprentice Attorneys, candidates who have taken and passed the Arizona Bar (and who have scored 260-269 in the previous 12 months), and who otherwise meet the requirements of the position of Attorney, to engage in the 24-month ALAP.

The Apprentice Attorney III is an individual who, as an ALAP licensee, is considered to have passed the Uniform Bar Examination with admission pending the successful completion of the ALAP program. This position is a member of the ADOR Taxpayer Services Appeals & Protests Unit and is engaged in qualifying activities toward receiving a recommendation to be admitted to the practice of law without supervision at the end of the 24-month ALAP period by and while carrying out the function of the position, which provides legal advice and representation of ADOR in contested tax matters and appealable agency actions before the Office of Administrative Hearings. The attorney in this position will work with Transaction Privilege Tax, Luxury Tax, Withholding Tax, license revocation, voluntary disclosure agreements, closing agreements, and penalty review cases.

Supervision:

This position does not have direct reports.

Essential Functions:	% of Time	Essential/ Non-essential
<u>Arizona Lawyer Apprentice Program Activities</u> <ul style="list-style-type: none"> Under the supervision of the supervising attorney (Appeals Administrator), completes all professional activities as required by the program and reviews activities in support of the training program goals Actively engages in structured monthly check-ins with the supervising attorney (Appeals Administrator) to include sharing in a self-reflection of one's own work. Actively engages in informal weekly check-ins with the supervising attorney (Appeals Administrator) for mentorship and guidance as needed to support the training program goals 	20%	E1, 2, 3, 5
<u>Hearings</u> <ul style="list-style-type: none"> Reviews protested cases and prepare cases for formal hearing, including preparation of pre-hearing case memoranda, preparation of witnesses, preparing copies of exhibits to be introduced at the hearing, etc. Represents ADOR before the Office of Administrative Hearings and in appeals to the Department's Director. 	45%	E 1, 2, 3, 4, 5



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<ul style="list-style-type: none"> Responds promptly, accurately, and effectively to telephone and e-mail inquiries and other communications with taxpayers throughout the protest phase. 		
<u>Project Support</u> Completes special projects as assigned by the Administrator, including the research of legal issues for advising the Administrator, Deputy Assistant Director, or General Counsel on legal matters.	10%	E 2, 3, 5
<u>Agency Compliance & Continuous Improvement</u> <ul style="list-style-type: none"> Remains current on all laws, regulations, policies, and best practices related to taxation through regular engagement in activities such as: self-directed research, conferring with other practitioners and technical experts; subscriptions to regulatory/legal/industry newsletters and briefs; membership industry associations and attendance at meetings/events; and or participation in training and others continuing education opportunities. Actively contributes to team and individual effectiveness through the following: - <ul style="list-style-type: none"> Attends staff meetings and huddles of work unit or district; and may cascade and track information as indicated Completes all required training in a timely manner. Participates in assigned work teams as appropriate. May complete periodic metrics, projects, huddle boards and reports as requested. Prepares for and actively participates in 1:1 coaching with supervisor Maximizes work processes and deliverables through lean principles within the Arizona Management System (AMS); and provides recommendations for process improvement, and engages in continuous improvement efforts as assigned. 	20%	E 3, 5
<u>Miscellaneous</u> <ul style="list-style-type: none"> Other duties as assigned 	5%	NE

Requirements

Education & Experience

- Doctor of Jurisprudence degree (J.D.) from an A.B.A. accredited law school
- Satisfaction of the requirements and qualifications for admission to the practice of law under Arizona Supreme Court Rules 34 and 35(b)(6) and (8)
- Achieving a score of 260-269 on a Uniform Bar Exam administered after July 1, 2023
- Within the 12 months following September 1, 2024, or the notification date of one's Uniform Bar Exam score, securing employment with a qualified public law employer or securing the commitment of a qualified supervising attorney in a rural area for at least 30 hours of paid work per week

Licenses & Certifications

- Ability to become an active member of the State Bar of Arizona within 24 months of employment by the agency

Knowledge/Understanding

- Arizona Revised Statutes Title 42, administrative rules, Model City Tax Code, tax ruling, tax procedures and Departmental policies.
- Contested hearings and appeals to the Director
- Federal case law interpreting and applying various legal concepts.
- General principles of law which relate to and impact upon tax issues.



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Skills

- Superb verbal, written, and listening communication skills
- Strong proficiency in the English language and with business, legal, and professional writing
- Effective organization and time management skills with the ability to manage multiple projects simultaneously and work in high-pressure situations
- Strong interpersonal skills and demeanor
- Proficient in the use of a PC in a Windows environment; in the use of the Internet; in the use of MS Office Applications such as Outlook, Word and Excel, PowerPoint; and in the use of Google Suite applications such as GMail, Sheets, Docs, and Drive.

Abilities

- Ability to clear a comprehensive background and clearance process that includes an Arizona tax compliance verification, and a criminal background check through the FBI via level one fingerprint clearance through the Arizona Department of Public Safety
- Ability to apply existing case law, statutes, and administrative rules to the facts; to research court cases, Arizona Revised Statutes, and Arizona Administrative Code; to write informative and persuasive briefs on complex issues of law and fact; and to prepare memoranda for case position, legal briefs, and outline of hearing presentations.
- Ability to present and argue cases before the Office of Administrative Hearings and the Hearing Office including the examination and cross-examination of witnesses; to coherently and persuasively summarize facts presented at hearing and set for the Department's position on the law as it applies to such facts; to conduct legal research and draft briefs and other legal memoranda; and to apply appropriate statutes, ordinances, rules, rulings and case law to appeal cases
- Ability to work with a high degree of autonomy and also participate collaboratively as part of a team
- Ability to work in a confidential manner, ensuring information is shared with internal and external individuals in an appropriate manner
- Ability to understand and solve problems by applying advanced analytical skills to include collecting, integrating and analyzing all relevant data and information and reduced that information down to manageable components and/or charts, diagrams or graphs; identifying a number of solutions to complex problems integrating findings from several different disciplines, identifying and evaluating the various options developed and selects the most effective solution; drawing logical and objective conclusions from the data and validates them as the prime cause and contributing causes; identifying a number of solutions to the problem by identifying and evaluating the various options developed and selects the most effective solution.
- Willingness and ability to embody ADOR's core values of Do the Right Thing, Commit to Excellence, and Care About One Another

Additional Job Demands

- In the course of performing the essential duties one must be able to exert up to 20 pounds of force occasionally, and/or up to 10 pounds of force frequently, and/or a negligible amount of force constantly to move objects.
- No substantial exposure to adverse environmental conditions (such as in typical office or administrative work.)

Selective Preferences

- Experience with Transaction Privilege Tax