



Job Description

Working Title: Attorney 3, Appeals	Job Code: AUN02349	Reports To: Appeals Administrator
Job Code Descr: Attorney 3	Position Number/s: SRV00000900, SRV000000750, SRV000000785	
Division/s: Taxpayer Services	Department Name/s: Appeals & Protest Unit	Law Enforcement: No
Pay Schedule/Grade: AREG 22	FLSA Status: Exempt	EEO Class: Professional
Prepared By: R Hall / JBrown	Approved By: J Brown	Last Update: 8/22/23

Position Summary:

The Attorney 3 within the Appeals & Protests Unit provides legal advice and representation of the Arizona Department of Revenue in contested tax matters and appeal-able 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>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 the Arizona Department of Revenue before the Office of Administrative Hearings and in appeals to the Department's Director. 	55%	E 1, 2, 3, 4, 5
<u>Advisory Services & Support</u> <ul style="list-style-type: none"> Writes accurate, appropriate responses to technical questions for the department, other government agencies, and the public relating to issues of taxation, including educating taxpayers in complying with tax laws as it pertains to licensing, registering, filing and paying for all tax types. Respond promptly and accurately to telephone and e-mail inquiries on technical matters from the department, other government agencies and the public relating to issues of taxation. 	15%	E 1, 2, 3, 5
<u>Project Support</u> <ul style="list-style-type: none"> Completes special projects as assigned by the Administrator, including the research of legal issues for advising the Administrator on issues of law for policy making purposes. 	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 	20%	E 3, 5



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<p>and attendance at meetings/events; and or participation in training and others continuing education opportunities.</p> <ul style="list-style-type: none"> ● 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. 		
<p><u>Miscellaneous</u></p> <ul style="list-style-type: none"> ● Act as a liaison to the Attorney General's Office, as necessary ● Other duties as assigned 	5%	NE

Requirements

Education & Experience

- Any combination that meets the knowledge, skills and abilities (KSA); typical ways KSAs are obtained may include but are not limited to: a relevant degree from an accredited college or university such as a Doctor of Jurisprudence degree (J.D.) training, coursework, and work experience relevant to the assignment.

Licenses & Certifications

- Valid license to practice law in the State of Arizona, or ability to become an active member of the State Bar of Arizona within 12 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.

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



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- 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, a plus