



State of California  
Franchise Tax Board

# STATE OF CALIFORNIA TAX COUNSEL IV

## DEPARTMENTAL PROMOTIONAL EXAMINATION

Location: Sacramento

Final Filing Date: April 14, 2016

### MISSION STATEMENT

**Mission of the Franchise Tax Board:** Our mission is to provide the services and information to help taxpayers file accurate and timely tax returns and pay the proper amount owed. To accomplish this mission, we develop knowledgeable and engaged employees, administer and enforce the law with fairness and integrity, and responsibly manage the resources allocated to us.

### EEO

The State of California is an equal opportunity employer to all, regardless of age, ancestry, color, disability (mental and physical), exercising the right to family care and medical leave, gender, gender expression, gender identity, genetic information, marital status, medical condition, military or veteran status, national origin, political affiliation, race, religious creed, sex (includes pregnancy, childbirth, breastfeeding and related medical conditions), and sexual orientation.

### DRUG FREE STATEMENT

It is an objective of the state of California to achieve a drug-free state work place. Any applicant for state employment will be expected to behave in accordance with this objective because the use of illegal drugs is inconsistent with the law of the state, the rules governing civil service and the special trust placed in public servants.

### WHO SHOULD APPLY?

Applicants who meet the minimum qualifications as stated below may apply for this examination. All applicants must meet the education and/or experience requirements as stated on this examination announcement.

This is a promotional examination for Franchise Tax Board (FTB). In order to take this examination:

1. Applicant must have a permanent civil service appointment without a break in service, with the Franchise Tax Board, by the final filing date; **or**
2. Applicant must be a current or former employee of the Legislature for two or more years as defined in Government Code Section 18990; **or**
3. Applicant must be a current or former non-elected exempt employee of the Executive Branch for two or more consecutive years as defined in Government Code Section 18992; **or**
4. Applicant must be a person retired from the United States Military, honorable discharged from active duty with a service-connected disability; or honorably discharged from active duty as defined in Government Code Section 18991. **Veterans must provide a copy of their DD214 for entrance requirements.** Please attach your DD214 to your application. **Veterans' preference will not be granted in promotional examinations.**

For applicants under items 2, 3, or 4, if promotional examinations are given by more than one department for the same classification, the applicant must select one department in which to compete. Refer to the General Information, Promotional Examinations Only section of this bulletin for other eligibility requirements. Under certain circumstances, former FTB employees may be allowed to compete under the provisions of Rule 235.

## FILING INSTRUCTIONS

**FINAL FILING DATE TO SUBMIT AN APPLICATION: April 14, 2016**

Applications (STD. 678) are available at CalHR's website [www.jobs.ca.gov](http://www.jobs.ca.gov) or FTB's website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

Applications can be filed either:

**In Person:**

Franchise Tax Board  
9646 Butterfield Way  
Sacramento Bldg., Exam/Certification Unit  
Sacramento, CA 95827

**By Mail:**

Franchise Tax Board  
ATTN: Exam/Certification Unit  
P.O. Box 550  
Sacramento, CA 95812-0550

**APPLICATIONS MUST CONTAIN ORIGINAL SIGNATURES AND MUST BE SUBMITTED TO THE ADDRESS INDICATED ABOVE.**

Applications (STD.678) must be **POSTMARKED** no later than the final filing date. Applications postmarked, personally delivered, or received via interoffice mail after the final filing date will not be accepted.

**NOTE: TO TAKE THIS EXAMINATION, YOU MUST PROVIDE AN EMAIL ADDRESS ON YOUR APPLICATION.**

The Qualification Assessment (QA) exam link will be sent to the email address you provide. All examination notifications (except the QA link) will be sent by mail.

## SPECIAL TESTING ARRANGEMENTS

If you have a disability and need special assistance or special testing arrangements, contact Franchise Tax Board (FTB), Examination/Certification Unit at (916)845-3608, or via the California Relay Service for the Deaf or Hard of Hearing at (800)735-2929 from TTY phones and (800) 735-2922 from voice phones.

Additionally, please select the "Reasonable Accommodations" box when filling out the application.

## SALARY

\$8,872.00 - \$11,392.00

## ELIGIBLE LIST INFORMATION

A departmental, promotional merged list will be established for the Franchise Tax Board. The names of successful competitors will be merged onto the eligible list in order of final scores regardless of test date. List eligibility will expire 12 months after it is established. Competitors will be able to retake the exam (Qualifications Assessment) after 9 months to reestablish list eligibility.

**NOTE: In order to maintain list eligibility, competitors must participate in the current exam administration.**

## REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION

**NOTE:** All applicants must meet the education and/or experience requirements as stated on this examination bulletin by the final filing date. Your signature on your application indicates that you have read, understood, and possess the qualifications required.

Applications/resumes **MUST** contain the following information: "to" and "from" dates (month/day/year), time base, civil service class title(s), and range, if applicable. College course information **MUST** include: title, semester or quarter credits, name of institution, completion dates, and degree (if applicable).

**Applications/resumes received without this information may be rejected.**

**NOTE:** It is especially important that each applicant take special care to accurately and completely fill out their application. List all experience relevant to the "Minimum Qualifications" shown on this announcement.

## MINIMUM QUALIFICATIONS

Ten years of legal experience in the practice of law in a governmental jurisdiction or in private practice, including four years of legal experience in the practice of tax law or directly related legal experience, including administrative and/or civil litigation, at a level of responsibility equivalent to a Tax Counsel III. (Applicants who have completed nine years and six months of legal experience, including three years and six months of tax law or directly related legal experience, including administrative and/or civil litigation, at a level of responsibility equivalent to a Tax Counsel III, will be admitted into the examination, but must complete the required ten years of legal experience, including the four years of tax law or directly related legal experience administrative and/or civil litigation, at a level of responsibility equivalent to a Tax Counsel III, before they will be eligible for appointment.)

This classification requires active membership in The State Bar of California. (Applicants who are not members of The California State Bar but who are eligible to take The California State Bar examination or are in their final year of law school will be admitted to the examination but will not be considered eligible for appointment until they are admitted to The State Bar of California.)

## DEFINITION OF TERMS

Experience in the "practice of law" or "performing legal duties" is defined as (1) only that legal experience acquired after admission to any State Bar, or (2) experience as a judicial clerk for a Federal Court, California State Court or another state's appellate court of last resort. For an individual's judicial clerkship to qualify as experience in the "practice of law" or "performing legal duties", the experience must have been gained after receipt of a Juris Doctor or equivalent degree.

## PROOF OF EDUCATION

Applicants using education to meet the minimum requirements must provide a copy of their diploma, official/unofficial transcript, statement and/or evaluation from an accredited U.S. college or university with their examination application. If an applicant is not able to provide proof of education from a recognized institution at the time of hire, their name may be removed from the eligible list(s).

## FOREIGN DEGREES

Applicants with foreign transcripts must provide an official/unofficial foreign transcript evaluation that indicates the number of units to which his/her foreign course work is equivalent. FTB accepts foreign transcript evaluations that are completed by one of the agencies approved by the California Commission on Teachers Credentialing. Agencies accredited by the Commission for Foreign Transcription Evaluation may be found on the Commission's website: [www.ctc.ca.gov](http://www.ctc.ca.gov).

**NOTE:** All documents submitted become the property of the FTB. Do not submit original diplomas with the examination application.

## POSITION DESCRIPTION

As a Tax Counsel IV, incumbents in this class are the most experienced attorneys who are experts in a broad or specialized area of law. They have demonstrated their ability to independently perform assignments consisting of the most complex and sensitive legal work of the department and consistently produce favorable results on these matters. Incumbents in this class are typically assigned the most complex legal matters and/or litigation of the greatest difficulty which include, but are not limited to, handling cases that are very likely to be appealed to the highest courts. A Tax Counsel IV may act in a lead capacity over the work of other attorneys.

**Positions exist in Sacramento.**

## EXAMINATION INFORMATION

### **Qualifications Assessment -- Weighted 100%**

This examination will consist of a Qualifications Assessment weighted 100%. Candidates must attain an overall minimum score of 70% in order to be placed on the eligible list.

**CANDIDATES WHO DO NOT COMPLETE OR SUBMIT THE QUALIFICATIONS ASSESSMENT BY THE DUE DATE WILL BE DISQUALIFIED.**

**NOTE:** If conditions warrant, this examination may utilize an evaluation of each candidate's experience and education compared to a standard developed from the class specification. For this reason, it is especially important that candidates take special care in accurately and completely filling out their application. List all experience relevant to the "Requirements for Admittance to the Examination" shown on this announcement.

## SELECTION PLAN

It is anticipated that candidates who meet the minimum qualifications for this examination will be sent an email the **week of May 16, 2016**, which will contain the instructions and the link to complete the online Qualifications Assessment (QA) examination. **It is the candidate's responsibility to read the letter that is enclosed with their acceptance notice which provides specific instructions/dates about the QA link. It is also the candidate's responsibility to contact Franchise Tax Board's Examination/Cert & Hiring Unit at (916) 845-3608 if they have not received the QA link by the date indicated on the letter.**

## SCOPE OF EXAMINATION

Candidates should be prepared to answer pre-determined, job-related questions identified under the Knowledge, Skills, Abilities, and Personal Characteristics.

## KNOWLEDGE, SKILLS, ABILITIES, AND PERSONAL CHARACTERISTICS

### **Knowledge of:**

1. The methods for conducting effective legal research, including locating controlling authority, ensuring cited case law remains precedential, and checking for recent amendments to statutes and regulations.
2. Department's policies regarding confidential taxpayer information.
3. Available research sources, both print and electronic, to complete legal research, including what types of material they contain, where they are located, and their breadth, depth and relative strengths and weaknesses. Examples include primary legal texts, secondary legal texts, and electronic databases.

4. The general principles of jurisprudence including stare decisis and rules of statutory construction.
5. The English language, including grammar, spelling, punctuation, sentence and paragraph structure, organization, pronunciation, and appropriate vocabulary.
6. Departmental organization and procedures to effectively complete assignments.
7. Legal and ethical responsibilities of attorneys generally and specifically those representing State agencies.
8. The State's conflict of interest laws and policies.
9. Legal analysis methodologies (e.g., issue spotting, rule analysis, applying law to facts) to ensure relevant issues and information are identified.
10. Department's policy regarding use of the internet and e-mail.
11. Department's sexual harassment policy.
12. How to use computers to work with documents, conduct research, and communicate using software applications provided by the department.
13. Detailed knowledge of the Internal Revenue Code, the California Revenue and Taxation Code, other applicable codes and their supporting regulations, rulings and case law as they relate to your specific job assignment.
14. Broad-based knowledge of the U.S. and California Constitutions, Internal Revenue Code, California Revenue and Taxation Code, other applicable codes and their supporting regulations, rulings and case law as they relate to your specific job assignment.

**Skill to:**

1. Effectively communicate legal principles, facts, and position(s) to various recipients in writing.
2. Effectively communicate legal principles, facts, and position(s) to various recipients orally.
3. Efficiently locate relevant or useful information from a large volume of documents.
4. Work cooperatively and productively as a member of a team to achieve a common goal.
5. Use computer hardware and software to effectively communicate with others, access files, and produce written job-related documents.
6. Present oneself in an appropriately professional manner depending on the circumstances.
7. Use word processing software (e.g., Microsoft Word) to edit and create various work-related documents.

**Ability to:**

1. Prepare clear and effective technical and analytical legal documents (e.g., contracts, stipulations, memoranda, determination letters, regulations) and legislative and regulatory language.
2. Read and comprehend written documents such as contracts, statutes, regulations, legal rulings, case law, etc.
3. Analyze arguments in order to effectively respond to them.
4. Listen to, understand and respond to divergent viewpoints or opposing arguments in judicial or administrative proceedings, meetings, hearings, etc.
5. Identify problems, generate alternatives and implement solutions.
6. Weigh the relative advantages and disadvantages of potential actions in making a decision.
7. Understand abstract concepts in order to properly apply them to particular circumstances.
8. Analyze information and detect potential logical, legal, and/or factual flaws in arguments or assumptions.
9. Reason logically in order to research, investigate and plan the development of a project or case.
10. Summarize relevant facts in order to capture the key points and implications.
11. Apply tax and general legal principles and tax and general legal authorities to different subject matter areas.
12. Prepare clear and effective persuasive legal documents (e.g., briefs, motions, pleadings).
13. Prepare clear and effective correspondence to a variety of recipients.
14. Organize and make effective formal and informal oral presentations for various purposes and audiences (e.g., administrative hearings, FTB Board Meetings, internal briefings, meetings, settlement negotiations, etc.)
15. Identify and prioritize the critical issues to be resolved in order to effectively address a question or matter.
16. Identify situations in which information, resources or capabilities are insufficient to complete work tasks, and willingness to seek assistance when needed.

17. Attend to details in order to perform work in an accurate and thorough manner.
18. Effectively perform job tasks under stressful working conditions.
19. Successfully complete multiple projects simultaneously within appropriate timeframes while maintaining a high level of work performance.
20. Organize thoughts before communicating to ensure concise and logical expression.
21. Prioritize pending matters in order to work effectively and meet deadlines without sacrificing the quality of work products.
22. Work quickly in order to complete unexpected urgent projects.
23. Provide guidance, direction and training in a constructive manner to colleagues to ensure quality work products.
24. Communicate orally in a persuasive fashion to influence the listener(s).
25. Draft documents to accurately reflect the agreement and intent of the parties (e.g., contracts, stipulations, settlements and closing agreements).
26. Manage time, plan work, monitor progress, and adjust priorities to meet deadlines.
27. Edit written documents for proper content, tone, organization, grammar, clarity, format, persuasiveness, terminology, accuracy and effectiveness.
28. Accept constructive criticism regarding work products and practices to improve work performance.
29. Conceptualize large, long-term projects as a series of distinct tasks requiring completion.
30. Understand and explain computations and schedules (e.g., penalty, interest, tax, etc.)
31. Give constructive criticism to improve work performance.

#### **Personal Characteristics:**

1. Critical thinker: Examines facts before reaching conclusions. Questions facts and conclusions until sufficient supporting evidence has been produced.
2. Ethical: Aware of ethical aspects of behavior; behaves according to professional standards.
3. Honest: Refrains from making statements or taking actions that are knowingly false, deceptive, or fraudulent.
4. Independent: Self-motivated, works autonomously with minimal supervision.
5. Strong work ethic: Consistently works hard to complete tasks with the best possible work product.
6. Reliable: Consistently accepts tasks and completes them with a high level of quality.
7. Conscientious: Takes responsibility for completing work in a timely manner with an appropriate focus on details.
8. Responsible: Behaves in a mature fashion and accepts responsibility for actions.
9. Flexible: Willing to adopt a different position based on input from others.
10. Self-Confident: Expressing one's point of view with assurance and not being defensive when challenged.
11. Open-minded: Receptive to the views of others, recognizing the merits of the opinions of others.
12. Helpful: Willing to serve as a resource or assist others.
13. Diplomatic: Treats others with tact and respect and is able to effectively deal with people and sensitive matters.
14. Stress tolerant: Calm under pressure; retains composure and ability to function in the face of anxiety-provoking circumstances.
15. Patient: Exercises patience in dealings with others and calmly awaits outcomes or results that take more time than originally anticipated.

#### **BENEFITS**

To learn more about the comprehensive benefit package please visit the CalPERS website at <http://www.calpers.ca.gov>.

#### **VETERANS' PREFERENCE**

Veterans' Preference will not be granted in the examination, as it does not meet the requirements to qualify for Veterans' Preference.

## CAREER CREDITS

Career Credits will not be added to the final score of this examination.

## CONTACT INFORMATION

For additional information regarding this examination, please contact the Franchise Tax Board Examination/Certification Unit at (916) 845-3608.

## DISCLAIMER

Please click on the link below to review the official California State Personnel Board class specification:

<http://jobs.spb.ca.gov/wvpos/jobspecs.cfm>

## GENERAL INFORMATION

**The Franchise Tax Board (FTB)** reserves the right to revise the examination plan to better the needs of the service if the circumstances change under which this examination was planned. Such revision will be in accordance with civil service laws and rules and all candidates will be notified.

**It is the candidate's responsibility for an examination without a written feature** to contact the Franchise Tax Board three weeks after the final filing date if he/she has not received any notification.

**It is the candidate's responsibility for an examination with a written feature** to contact the Franchise Tax Board six weeks after the final filing date if he/she has not received any notification.

**If a candidate's notice was not received** due to a verified postal error, he/she will be rescheduled upon written request. It is the candidate's responsibility to contact the Franchise Tax Board at (916) 845-3608.

**Examination Locations:** When a written test is part of the examination, it will be given in such places in California as the number of candidates and conditions warrant. However, locations of interviews or performance evaluations may be limited or extended as conditions warrant.

**Examination Applications are available** at [www.jobs.ca.gov](http://www.jobs.ca.gov), CalHR State Jobs Center, State Personnel Board offices, local offices of the Employment Development Department and the testing department on this job bulletin.

**If you meet the requirements** stated on this bulletin, you may take this examination, which is competitive. Possession of the entrance requirement does not assure a place on the eligible list. Your performance in the examination will be compared with the performance of the others who take this test, and all candidates who pass will be ranked according to their scores.

**Candidates needing special testing arrangements** due to a disability must mark the appropriate box on the application and/or contact the testing department.

**General Qualifications:** Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, and ability to work cooperatively with others; and a state of health consistent with the ability to perform the assigned duties of the class. A medical examination may be required. In open examinations, investigation may be made of employment records and personal history and fingerprinting may be required.

**Eligible Lists:** Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) sub-divisional promotional, 2) departmental promotional, 3) multi-departmental promotional, 4) service-wide promotional, 5) departmental open, 6) open. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in one to four years unless otherwise stated on the bulletin.



**Promotional Examinations Only:** Competition is limited to employees who have a permanent civil service appointment and military veterans that meet all the minimum qualifications. Under certain circumstances, other employees may be allowed to compete under provisions of Rules 234, 235, and 235.2. State Personnel Board Rules 233, 234, 235, 235.2, and 237 contain provisions regarding civil service status and eligibility for promotional examinations. These rules may be reviewed at <http://www.spb.ca.gov/>.

**If High School Equivalence is Required:** Equivalence to completion of the 12th grade may be demonstrated in any one of the following ways: 1) passing the General Educational Development (GED) Test; 2) completion of 12 semester units of college work; 3) certification from the State Department of Education, a local school board, or high school authorities that the candidate is considered to have education equivalent to graduation from high school; 4) for clerical and accounting classes, substitution of business college work in place of high school on a year-for-year basis. NOTE: For peace officer classifications please refer to the testing department for special requirements.

**Veterans' Preference:** California Law (Government Code 18971-18979) allows the granting of Veterans' Preference in Open entrance and Open, Non-Promotional entrance examinations. Veterans' Preference will be granted to all competitors who are successful in these types of examinations, and who qualify for and have requested the Veterans' preference by mail. In Open entrance examinations, Veterans' Preference is granted to competitors who achieve a passing score, shall be placed in the top rank of the resulting eligibility list. Any veteran who has been dishonorably discharged or released is not eligible for Veterans' Preference.

Employees who have achieved permanent State civil service status are not eligible to receive Veterans' Preference. Permanent State civil service status means the status of an employee who is lawfully retained in his/her position after completion of the applicable probationary period. This includes permanent intermittent, part-time, and full-time appointments. In addition, individuals who at any time achieved permanent State civil service status and subsequently resigned or were dismissed from State civil service are not eligible to receive Veterans' Preference. Veteran status is verified by CalHR.

**How to Apply for Veterans' Preference:** Directions to apply for Veterans' Preference Points are on the Veterans' Preference Application ([CalHR 1093](#)) which is available at [www.jobs.ca.gov](http://www.jobs.ca.gov) or from CalHR, 1810 16th Street Sacramento, CA 95811 and the Department of Veterans Affairs. For additional information, go to Department of Veterans' Affairs website at [www.cdva.ca.gov](http://www.cdva.ca.gov).

**Felony Disqualification:** You are disqualified from being employed as a peace officer if: (1) You have been convicted of a felony in California or any other state; (2) you have been convicted of any offense in any other state which would have been a felony if committed in California; (3) you have been charged with a felony and adjudged by a superior court to be mentally incompetent; (4) you have been adjudged addicted or in danger of becoming addicted to narcotics, convicted, and committed to a State institution. If you have been convicted of a felony, you may be allowed to participate in this examination if your conviction(s): (1) has/have been sealed under Penal Code Section 851.7, 851.8, 1203.45, or Health and Safety Code Section 11361.5; (2) has/have been expunged or is/are expugnable pursuant to Health and Safety Code Section 11361.5 regarding marijuana offenses; (3) was/were stipulated or designated to be a lesser included offense of marijuana possession under Health and Safety Code Section 11557 or 11366.

**TDD** is Telecommunications Device for the Deaf and is reachable only from phones equipped with a TDD Device. California Relay Service (Telephone) for the deaf or hearing impaired. From TDD phones: 1-800- 735-2929 or from voice phone: 1-800-735-2922.

**Franchise Tax Board, Examination/Certification Unit**

**P.O. Box 550, Sacramento, CA 95812-0550**

**Phone: (916) 845-3608**

**Website: [www.ftb.ca.gov](http://www.ftb.ca.gov)**