

# New York State Department of Civil Service

DIVISION OF CLASSIFICATION & COMPENSATION

**Occ. Code 6501412**

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| <b>Associate Attorney (Tax), Grade 28</b> | <b>6501412</b> |
| <b>Supervising Attorney (Tax), M-4</b>    | <b>6501620</b> |
| <b>Principal Attorney (Tax), M-5</b>      | <b>6501540</b> |

## Brief Description of Class Series

Attorneys (Tax) analyze, prepare, and manage materials for tax litigation cases. Incumbents provide expertise on legal issues, tax policies, and legislative processes; research case law, court decisions, and other pertinent matters; and develop recommendations for litigation strategies.

These positions are classified at the Department of Taxation and Finance.

## Distinguishing Characteristics

*Associate Attorney (Tax)*: performs high priority litigation assignments and related activities that require specialized, technical legal expertise; supervises a team of Senior Attorneys.

*Supervising Attorney (Tax)*: serves as the lead attorney for major initiatives and precedent-setting matters; supervises a team of Associate Attorneys (Tax) and Senior Attorneys; assists in planning and implementing programs and services for a program area.

*Principal Attorney (Tax)*: serves as a section head; provides legal assistance and support to top level agency administrators in the interpretation of legislation, rules, and regulations that affect tax law; supervises the preparation of all Department tax litigation.

## Related Class

Attorneys (Tax Enforcement) render professional legal services on tax fraud cases and other civil and criminal matters to support criminal investigations staff. These positions coordinate cases to ensure that investigative and audit activities are conducted within the legal criteria needed to support successful prosecution; and may act as prosecuting attorneys or refer cases to other prosecutorial agencies.

## Illustrative Duties

### *Associate Attorney Tax*

Under the supervision of a higher-level attorney, oversees and monitors the progress and timeframes of assignments; supervises and assigns cases to staff; reviews and validates the quality of litigation activities performed by staff; ensures legal decisions are consistent with current legislation, court decisions, and other rules and regulations; provides guidance to staff in addressing problematic legal issues; acts as the trial attorney on significant matters with broad policy consideration as needed; develops recommendations for legal strategies; serves as a liaison to the Attorney General regarding pending and future cases; serves as a legal expert and consultant for the Department regarding tax specialties and local, State, and federal rules, codes, regulations, and judicial decisions; interprets, clarifies, and advises staff of the applicability of laws, rules, codes, regulations, and court decisions to current cases; assists in the research, analysis, and review of legislation; and assists higher-level attorneys with analyses for special projects and initiatives.

### *Supervising Attorney (Tax)*

Under the general direction of a Principal Attorney (Tax) or higher-level attorney, oversees the day-to-day activities of lower-level attorneys; represents the Department in court cases or other legal proceedings; assists in the development of tax legislation; evaluates and recommends strategies for novel or highly sensitive assignments; supervises, coordinates, and manages ongoing activities and major initiatives conducted by attorneys; assigns work to staff and monitors and evaluates staff performance; modifies work assignments or implements other corrective actions as needed; advises management of any major issues and recommends strategies to resolve such developments; serves as a liaison to external organizations; reviews databases, reports, and other sources to monitor section progress against plans and timeframes; and assists in developing training programs, operational plans, and budget requests for an assigned section.

### *Principal Attorney (Tax)*

Under the general direction of a bureau director, directs the research and analysis of new and existing legislation for impact on agency rules, regulations, and policies; establishes guidelines to ensure conformity of work and operations across sections; assists staff in resolving issues of a precedent-setting nature or that require the setting or interpretation of policy; analyzes court decisions on Department litigation to determine the influence on operations; directs the preparation of legislative proposals and tax bills; maintains liaison with legislative committees and other agencies; reviews federal and other states' legislation to predict impact on New York State tax laws; advises management on the progress of proposed legislation; directs the preparation and trial of all contested tax cases; oversees the review of settlements and other court

decisions; coordinates special legal projects with the Governor's office; supervises the preparation and publication of tax bulletins; directs training programs for bureau legal staff; and performs the duties of the bureau director as needed.

Minimum Qualifications

*Associate Attorney (Tax)*

Promotion: one year of service as a Senior Attorney.

*Supervising Attorney (Tax)*

Promotion: one year of service as an Associate Attorney (Tax).

*Principal Attorney (Tax)*

Promotion: one year of service as a Supervising Attorney (Tax)

**Note:** Classification Standards illustrate the nature, extent and scope of the duties and responsibilities of the classes they describe. Standards cannot and do not include all the work that might be appropriately performed by a class. The minimum qualifications above are those which were required for appointment at the time the Classification Standard was written. Please contact the Division of Staffing Services for current information on minimum qualification requirements for appointment or examination.

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