

State of Michigan
Civil Service Commission
Capitol Commons Center, P.O. Box 30002
Lansing, MI 48909

Federal privacy laws and/or state
confidentiality requirements protect
a portion of this information.

POSITION DESCRIPTION

This form is to be completed by the person that occupies the position being described and reviewed by the supervisor and appointing authority to ensure its accuracy. It is important that each of the parties sign and date the form. If the position is vacant, the supervisor and appointing authority should complete the form.

This form will serve as the official classification document of record for this position. Please take the time to complete this form as accurately as you can since the information in this form is used to determine the proper classification of the position. **THE SUPERVISOR AND/OR APPOINTING AUTHORITY SHOULD COMPLETE THIS PAGE.**

2. Employee's Name (Last, First, M.I.)	8. Department/Agency TREASURY
3. Employee Identification Number	9. Bureau (Institution, Board, or Commission) TAX POLICY
4. Civil Service Classification of Position ADMINISTRATIVE LAW SPECIALIST 13-15	10. Division TAX POLICY
5. Working Title of Position (What the agency titles the position) Tax Counsel	11. Section
6. Name and Classification of Direct Supervisor David Foos, State Division Administrator 17	12. Unit
7. Name and Classification of Next Higher Level Supervisor Lance Wilkinson, State Bureau Administrator 18	13. Work Location (City and Address)/Hours of Work 430 W. Allegan St., Austin Building, Lansing, MI M-F, 8 AM – 5 PM

14. General Summary of Function/Purpose of Position

Performs legal research for taxes administered by the Department of Treasury. Drafts Rules, Internal Policy Directives, Revenue Administrative Bulletins, Letter Rulings, Technical Advice Letters, and Position Papers for the Department. Provides technical support to the Department's tax divisions. Provides legal support to the executive office and other bureaus and offices within Treasury, including the Office of Legislative Affairs and the Tax Compliance Bureau. Assists Attorney General staff by providing litigation support where required. Provides legal and policy research assistance within the Department. Presents at various tax conferences throughout the state regarding state taxes.

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15. Please describe your assigned duties, percent of time spent performing each duty, and explain what is done to complete each duty.

List your duties in the order of importance, from most important to least important. The total percentage of all duties performed must equal 100 percent.

Duty 1

General Summary of Duty 1 40% of Time

Drafts Revenue Administrative Bulletins, Letter Rulings, Technical Advice Letters, Internal Policy Directives and Position Papers. Assists in the drafting, development and promulgation of rules.

Individual tasks related to the duty.

- Researches statutes, case law, and departmental positions.
- Drafts Revenue Administrative Bulletins, Letter Rulings, Technical Advice Letters, and position papers.
- Drafts revisions/rescissions of Revenue Administrative Bulletins and Letter Rulings based on court decisions, law changes or changes in departmental policy.

Duty 2

General Summary of Duty 2 25% of Time

Assists Attorney General staff with litigation before Michigan Tax Tribunal and courts and represents Treasury in Small Claims Division of Michigan Tax Tribunal.

Individual tasks related to the duty.

- Participates in drafting responses to interrogatories, discovery, etc.
- Assists Attorney General staff in advocacy of Treasury's interpretation and position on tax matters.
- Assists with depositions.
- Acts as an expert witness representing the department in the Michigan Tax Tribunal, Court of Claims and other legal forums.
- Represents Treasury in Small Claims Division of Michigan Tax Tribunal.

Duty 3

General Summary of Duty 3 15% of Time

Conducts Legislative Review: reviews proposed legislation and current statutes, recommends and drafts technical and substantive changes.

Individual tasks related to the duty.

- Provides written summary of proposed legislation.
- Tracks legislative progress of technical changes.
- Advises Treasurer of current legislative needs.
- Drafts statutory language.
- Testifies at legislative committee hearings.

Duty 4

General Summary of Duty 4 15% of Time

Responds to requests for opinion/interpretation regarding tax issues from Treasury staff, outside attorneys, CPAs, accountants and other taxpayer representatives and the Legislature.

Individual tasks related to the duty.

- Provides both oral and written responses to tax questions.
- Meets with members of audit staff as well as representatives from other divisions to discuss departmental decisions.

Duty 5

General Summary of Duty 5

5% of Time

Performs other duties as assigned.

Individual tasks related to the duty.

- Represents Treasury at meetings.
- Speaks to various groups on tax matters.
- Represents Treasury at national meetings of the states.

Duty 6

General Summary of Duty 6

% of Time

Individual tasks related to the duty.

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16. Describe the types of decisions you make independently in your position and tell who and/or what is affected by those decisions. Use additional sheets, if necessary.

This position involves making legal recommendations to the Tax Policy Division administrator, the Bureau of Tax Policy director and others within Treasury.

17. Describe the types of decisions that require your supervisor's review.

The Administrator of the Tax Policy Division reviews all drafts and/or changes recommended related to rules, Revenue Administrative Bulletins, letter rulings, technical advice letters, and other internal and external guidance.

The Director of the Bureau of Tax Policy approves all rules, published Revenue Administrative Bulletins and Letter Rulings after review by other bureaus affected by the matter under consideration.

18. What kind of physical effort do you use in your position? What environmental conditions are you physically exposed to in your position? Indicate the amount of time and intensity of each activity and condition. Refer to instructions on page 2.

The job is performed in a general office environment setting. The position requires minimal physical effort or exertion. There may be some required travel. At times, deadlines must be met.

19. List the names and classification titles of classified employees whom you immediately supervise or oversee on a full-time, on-going basis. (If more than 10, list only classification titles and the number of employees in each classification.)

<u>NAME</u>	<u>CLASS TITLE</u>	<u>NAME</u>	<u>CLASS TITLE</u>

20. My responsibility for the above-listed employees includes the following (check as many as apply):

☐ Complete and sign service ratings.

☐ Assign work.

☐ Provide formal written counseling.

☐ Approve work.

☐ Approve leave requests.

☐ Review work.

☐ Approve time and attendance.

☐ Provide guidance on work methods.

☐ Orally reprimand.

☐ Train employees in the work.

21. I certify that the above answers are my own and are accurate and complete.

Signature

Date

NOTE: Make a copy of this form for your records.

TO BE COMPLETED BY DIRECT SUPERVISOR

- 22. Do you agree with the responses from the employee for Items 1 through 20? If not, which items do you disagree with and why?**
Yes.

- 23. What are the essential duties of this position?**

The primary duty is that of providing legal research and analysis for the Treasurer, the Attorney General staff, various tax bureaus and other groups within the Department of Treasury.

- 24. Indicate specifically how the position's duties and responsibilities have changed since the position was last reviewed.**

No changes

25. What is the function of the work area and how does this position fit into that function?

The Tax Policy Division develops tax policy positions for the Department of Treasury by way of Revenue Administrative Bulletins, Letter Rulings, Technical Advice Letters, memoranda and FAQs related to the Department's position regarding the interpretation and application of Michigan tax laws. In addition, the Tax Policy Division works in conjunction with the Attorney General's Office to assist in all matters related to tax issues and litigation. This position is one of the ten legal professionals dedicated to performing legal research and analysis for these functions.

26. In your opinion, what are the minimum education and experience qualifications needed to perform the essential functions of this position.

EDUCATION:

Graduate of an accredited law school.

EXPERIENCE:

No experience necessary for 13 level. One year of professional experience in legal work equivalent to an Administrative Law Specialist 13 or Administrative Law Examiner 13, or as an attorney. Two years of professional experience in legal work, including one year equivalent to an Administrative Law Specialist 14 or Administrative Law Examiner 14: or, two years of experience as an attorney.

Accounting degree and State tax experience preferred.

KNOWLEDGE, SKILLS, AND ABILITIES:

Ability to write and speak effectively.

Ability to present ideas clearly.

Ability to prepare and draft logical and concise positions.

CERTIFICATES, LICENSES, REGISTRATIONS:

Member of the Michigan State Bar in good standing.

NOTE: Civil Service approval of this position does not constitute agreement with or acceptance of the desirable qualifications for this position.

27. I certify that the information presented in this position description provides a complete and accurate depiction of the duties and responsibilities assigned to this position.

Supervisor's Signature

Date

TO BE FILLED OUT BY APPOINTING AUTHORITY

28. Indicate any exceptions or additions to the statements of the employee(s) or supervisor.

29. *I certify that the entries on these pages are accurate and complete.*

Appointing Authority's Signature

Date