

Position Code

1.

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

This position description serves as the official classification document of record for this position. Please complete this form as accurately as you can as the position description is used to determine the proper classification of the position.

2. Employee's Name (Last, First, M.I.)	8. Department/Agency
	Treasury
3. Employee Identification Number	9. Bureau (Institution, Board, or Commission)
	Bureau of Tax Policy
4. Civil Service Position Code Description	10. Division
Administrative Law Specialist 16	Tax Policy Division
5. Working Title (What the agency calls the position)	11. Section
Senior Tax Counsel	
6. Name and Position Code Description of Direct Supervisor	12. Unit
David Foos, State Administrator 17	
7. Name and Position Code Description of Second Level Supervisor	13. Work Location (City and Address)/Hours of Work
Lance Wilkinson, State Bureau Administrator 18	Austin Building, Lansing MI
14. General Summary of Function/Purpose of Position	
<p>Performs complex legal research for taxes administered by the Michigan Department of Treasury under authority of the Revenue Act. Drafts rules, Revenue Administrative Bulletins, Letter Rulings, Technical Advice Letters, and Position Papers for the Department. Provides technical support to the Department's tax divisions on complex legal issues. Collaborates with the Department's Legislative Liaison in providing complex legal research assistance within the Department of Treasury, including drafting extensive and complicated legislation and providing expert testimony. Assists Attorney General staff by providing litigation support where required. Legal research is typically for issues of first impression requiring advanced analysis and excellent writing skills with strict attention to detail and careful wording. Legal issues are complex.</p>	

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

List the duties from most important to least important. The total percentage of all duties performed must equal 100 percent.

Duty 1

General Summary of Duty 1 **% of Time 35%**

Drafts Revenue Administrative Bulletins on more complex and controversial issues, Letter Rulings, Technical Advice Letters, and Position Papers. Assists in the development of rules. Position papers will generally require ability to do thorough analysis and analogize to similar issues in state or federal tax law. Complex research projects include those having little or no precedent but potentially broad impact such as new legislation, administrative rules, judicial determinations or previously unencountered problems affecting one or more areas of the department.

Individual tasks related to the duty.

- Researches statutes, case law, and departmental positions on complex issues. Must have extensive knowledge of Michigan taxation and constitutional restraints on state taxing powers.
- Drafts Revenue Administrative Bulletins, Letter Rulings, Technical Advice Letters, and Position Papers on the more complex and controversial issues. Works closely with internal and external commentators negotiating changes to reach appropriate solutions.
- Works tactfully and diplomatically with individuals with opposing viewpoints to reach appropriate solutions.
- Serves as division representative or chair on committees dealing with issues.
- Drafts Revision/Rescissions of Revenue Administrative Bulletins, Technical Advice Letters, and Letter Rulings based on court decisions, statutory changes, and other law changes, or changes in departmental policy.

Duty 2

General Summary of Duty 2 **% of Time 20%**

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

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 more complex tax matters.
- Assists with depositions on more complex tax issues.
- 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

% of Time 20%

Reviews proposed legislation for the Department. Reviews current statutes and recommends technical changes. Researches and drafts extensive and complicated bill drafts, as well as preparing final documentation in which the department's overall position is presented.

Individual tasks related to the duty.

- Prepares extensive and complex bill drafts. Attends meetings/serves on committees pertaining to the issue being drafted.
- Coordinates and assists legislative initiatives with the Legislative Liaison.
- Provides written summary of proposed legislation.
- Keeps logs of all needed technical changes.
- Tracks legislative progress of technical changes.
- Advises Administrator of current legislative needs.

Duty 4

General Summary of Duty 4

% of Time 15%

Responds to requests for opinions/interpretations regarding complex legal issues from Treasury staff, outside attorneys, CPAs, accountants, other taxpayer representatives and the Legislature. This position is given complex issues requiring greater knowledge of tax law, including in-depth knowledge of existing policies and precedents and the ability to prepare logical, concise, in-depth analysis and write-ups. This position is expected to write white papers for Departmental review on emerging issues.

Individual tasks related to the duty.

- In-depth analysis of issues including multistate tax research.
- Provides both oral and written responses to tax questions.
- Meets with members of audit staff and representatives of other divisions to discuss departmental decisions.

Duty 5

General Summary of Duty 5

% of Time 5%

Assists and provides legal guidance and oversight to Attorney 13-15 and other non-legal professionals in the division.

Individual tasks related to the duty.

- Mentors other professionals.
- Assists other employees regarding legal research.
- Provides technical legal direction to other legal professionals in the division.
- Conducts training regarding more complex issues related to the department's constitutionally and legislative mandated activities on behalf of the bureau.

Duty 6

General Summary of Duty 6

% of Time 5%

Other duties as assigned.

Individual tasks related to the duty.

- Attend meetings representing the Department.
- Speaking Engagements and conferences and seminars.

16. Describe the types of decisions made independently in this position and tell who or what is affected by those decisions.

Basic research issues involving statutory interpretation may be answered independently. First line supervisory determinations. Preparing basic to mid-level legal responses to internal customers.

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

All Rules, published Revenue Administrative Bulletins, Technical Advice Letters, and Letter Rulings are subject to approval by the division administrator/bureau director as well as the Attorney General's staff and the Deputy Treasurers.

All position papers are subject to review by the supervisor and other affected internal parties.

18. What kind of physical effort is used to perform this job? What environmental conditions is this position physically exposed to on the job? Indicate the amount of time and intensity of each activity and condition. Refer to instructions.

This job is performed in a general office environment setting. The individual must work at a desk for extended periods with substantial work performed on a computer. 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 position code descriptions of each classified employee whom this position immediately supervises or oversees 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. This position's responsibilities 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.

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

Yes.

23. What are the essential functions of this position?

The primary duty is that of providing legal research and analysis on complex issues related to the department's constitutionally and legislative mandated activities for the Department, the Attorney General staff, various tax divisions, 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, and 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. 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:

Three years of professional experience in legal work, including one year equivalent to an Administrative Law Specialist P15 or an Administrative Law Examiner P15; or, three years of experience as an attorney.

KNOWLEDGE, SKILLS, AND ABILITIES:

Must be an excellent writer and communicator with strict attention to detail.

Ability to prepare and draft logical and concise positions.

Extensive knowledge of Michigan tax laws including statutory and regulatory activity, rules and procedures.

Knowledge of basic federal tax law.

CERTIFICATES, LICENSES, REGISTRATIONS:

Member of the Michigan State Bar.

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

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

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

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

Appointing Authority Signature

Date

TO BE FILLED OUT BY EMPLOYEE

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.

Employee's Signature

Date

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