

POSITION DESCRIPTION

This position description serves as the official classification document of record for this position. Please complete the information 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 CENTRAL PAYROLL
3. Employee Identification Number	9. Bureau (Institution, Board, or Commission) Bureau of Tax Policy
4. Civil Service Position Code Description Admin Law Specialist-E	10. Division Tax Policy Division
5. Working Title (What the agency calls the position) Tax Counsel	11. Section
6. Name and Position Code Description of Direct Supervisor BINKE, STEWART A; STATE DIVISION ADMINISTRATOR	12. Unit
7. Name and Position Code Description of Second Level Supervisor WILKINSON, LANCE; STATE BUREAU ADMINISTRATOR	13. Work Location (City and Address)/Hours of Work Austin Building, 430 W. Allegan Street, Lansing, MI / 8:00 - 5:00
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.	

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: **Percentage: 40**

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: **Percentage: 25**

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: **Percentage: 15**

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.

Duty 4

General Summary: **Percentage: 15**

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: **Percentage: 5**

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.

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

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

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 position code descriptions of each classified employee whom this position immediately supervises or oversees on a full-time, on-going basis.

Additional Subordinates

20. This position's responsibilities for the above-listed employees includes the following (check as many as apply):

- | | | | |
|----------------------------|------------------------------------|----------------------------|-----------------------------------|
| <input type="checkbox"/> N | Complete and sign service ratings. | <input type="checkbox"/> N | Assign work. |
| <input type="checkbox"/> N | Provide formal written counseling. | <input type="checkbox"/> N | Approve work. |
| <input type="checkbox"/> N | Approve leave requests. | <input type="checkbox"/> N | Review work. |
| <input type="checkbox"/> N | Approve time and attendance. | <input type="checkbox"/> N | Provide guidance on work methods. |
| <input type="checkbox"/> N | Orally reprimand. | <input type="checkbox"/> N | 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 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. 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.

FTINPRINT sub-class code. The position has access to Federal Tax Information (FTI)

NOTE: Civil Service approval does not constitute agreement with or acceptance of the desired qualifications of 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

Date

TO BE FILLED OUT BY APPOINTING AUTHORITY

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

None

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

SONYA CARTER

4/6/2021

Appointing Authority

Date

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

Date