State of Michigan
Civil Service Commission

Capitol Commons Center, P.O. Box 30002
Lansing, MI 48909

Position Code
1. DEPSPL2

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)** TAX POLICY
4. Civil Service Position Code Description Departmental Specialist-2	**10. Division**
5. Working Title (What the agency calls the position) BUSINESS TAX REFUND SPECIALIST	**11. Section** TAX TECHNICAL
6. Name and Position Code Description of Direct Supervisor BAIN, ROGER A; DEPARTMENTAL MANAGER-3	**12. Unit** BUSINESS TAX TECHNICAL
7. Name and Position Code Description of Second Level Supervisor ARRITT, ELIZABETH J; STATE ADMINISTRATIVE MANAGER-1	**13. Work Location (City and Address)/Hours of Work** OPERATIONS CENTER, 7285 PARSONS DRIVE, DIMONDALE, MI / MONDAY - FRIDAY, 8 AM TO 5 PM

14. General Summary of Function/Purpose of Position

This Departmental Specialist position acts as the Business Tax Refund (BTR) Specialist within the Business Tax Technical (BTT) Unit, which is a highly specialized contingent of the Tax Policy Bureau. The BTT Unit is heavily relied upon by the Business Taxes Division, Direct and Indirect Tax Divisions, the Attorney General's Office, and other key internal and external stakeholders, for their high level of business tax knowledge and expertise.

This (BTR) Specialist will serve as the Unit's expert with knowledge over all supported business tax types and serve as the Treasury's technical advisor on complex tax refund requests including, but not limited to, Bad Debt, Lemon Law, Sales and Use Exemptions, 5633s, and Dealer refund requests. As the specialist, the functions of this position include serving as the sole refund administrator of the most complex business tax refunds, this entails investigating, analyzing, providing guidance and processing. Additionally, this position serves as a liaison with external business industry representatives, tax practitioners, taxpayers, internal Treasury staff, and other governmental agencies. This position will interpret existing and proposed laws, policies, and procedures as they relate to business tax refunds and make recommendations regarding the implementation, while identifying affected processes/procedures. This will be the point of contact for Miscellaneous Refund Request (MRR) System support and will oversee and track system functionality while serving as liaison with other business areas to support system enhancements and reporting. Additionally, this position will be responsible for all business tax informal conferences involving Refund Adjustments or Denials. Tasks related to this position may deeply impact Treasury's mission of fair and efficient financial services, as it pertains to all Michigan taxpayers' sales and use tax transactions.

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**

Primary support and expert for all business tax refund requests. Serves as the sole refund administrator investigating, analyzing, and processing the most complex business tax refund requests, serving as a liaison with external business industry representatives, tax practitioners, taxpayers, internal Treasury staff, and other governmental agencies.

Individual tasks related to the duty:

- Serve as the subject matter expert for all complex business tax refund request types. This includes but is not limited to Bad Debt, Lemon Law, Sales and Use Exemptions, 5633s, and Dealer refund requests.
- Maintain resource knowledge found in the Income Tax Act (281 of 1967), General Sales Tax Act (167 of 1933), Use Tax Act (94 of 1937), the Revenue Act (122 of 1941), Promulgated Rules, Revenue Administrative Bulletins, Letter Rulings, Internal Revenue Code and its accompanying regulations, other federal and state laws and regulations and applicable court cases.
- Evaluate, analyze, and process the most complex business tax refund requests. Dollar amount range varies, and outcome of analysis may have significant financial and/or unusual importance to Treasury (precedent setting). (Refund types include but are not limited to Bad Debt, Lemon Law, Sales and Use Exemptions, 5633s, and Dealer refund requests.)
- Determine eligibility, legitimacy and legality of incoming refund requests, to mitigate financial risk by identifying errors in data and/or submission process.
- Analyze ongoing program operations and recommend modifications of policies and procedures to meet commitments more effectively.
- Act as a liaison with internal and external stakeholders on complex inquiries involving business tax refund requests. Includes but is not limited to responding to legislative statute-related interpretation inquiries, providing technical positions, and educating on business tax issues.
- Serves as technical advisor for business industry leaders and representatives on refund processing rules and regulations.
- Partner with work areas to address Treasury concerns related to business tax refund requests.
- Meet with work areas to better understand business tax refund request needs.
- Develop alternative strategies to address and resolve a variety of issues and problems related to business tax refund requests.

Duty 2

General Summary: **Percentage: 20**

Primary support and expert for Miscellaneous Refund Request (MRR) System support. Oversee and track system functionality and serve as liaison with other business areas to support system enhancements and reporting.

Individual tasks related to the duty:

- Identify system obstacles and coordinate with other business areas to streamline, diagnose and resolve.
- Develop alternative process solutions to any identified system challenges until resolution is achieved, mitigating negative effects to refund production and preventing harmful financial impact to both the Treasury and customers.
- Identify and highlight opportunities for system enhancements to current functionality, promoting efficiency and accuracy.
- Perform required testing to ensure any implemented fixes and/or enhancements are functioning as intended.
- Review and approve functionality documents for system processes.
- Reconcile year-end accounting reports as they relate to the MRR process, verifying and/or providing the required information for refund request contingencies and commitments to assist with budgetary planning.

Duty 3

General Summary: **Percentage: 15**

Responsible for the most complex business tax informal conferences involving Refund Adjustments or Denials.

Individual tasks related to the duty:

- Investigate and analyze accounts, processing actions, and all other relevant Treasury material related to appeals on cases involving Refund Adjustments or Denials.
- Use specialized knowledge, research findings and technical resources to determine the Treasury's position. Technical resources may include, but are not limited to Income Tax Act (281 of 1967), General Sales Tax Act (167 of 1933), Use Tax Act (94 of 1937) Revenue Act (122 of 1941), the Michigan Regulation and Taxation of Marihuana Act (Initiated Law 1 of 2018), Promulgated Rules, Revenue Administrative Bulletins, Letter Rulings, Internal Revenue Code and its accompanying regulations, other federal and state laws and regulations and applicable court cases.
- Provide comprehensive/detailed documentation of analysis and technical resource citations that support Treasury decision.
- Defend the Treasury's position and interpretation before internal and external audiences on highly complex business tax subjects.

Duty 4

General Summary: **Percentage:** 15

Interpret existing and proposed laws, policies, and procedures as they relate to business taxes and make recommendations regarding the implementation, while identifying affected processes/procedures.

Individual tasks related to the duty:

- Research and interpret the impact of existing and proposed laws, policies and procedures; identify and highlight any need for amendment.
- Design, plan and coordinate methods of team review for proposed laws, policies, and procedures.
- Implement annual update of Form 485 and serve as BTT's subject matter expert regarding inquiries from Michigan Department of State (MDOS) guidance updates.
- Liaison to MDOS for all refund related inquiries, processes and procedures.
- Assess the social, economic, political, operational, and organizational implications of proposed laws, policies, procedures and program decisions, as they relate to business tax refunds.
- Identify and highlight potential effects to current processes/procedures, other Treasury teams, and internal/external stakeholders.
- Provide recommendations regarding effective and successful implementation.

Duty 5

General Summary: **Percentage:** 10

Other duties as assigned.

Individual tasks related to the duty:

- Work to develop and maintain strong working relationships with designated areas.
- Process miscellaneous refund requests involving but not limited to Collections interest refunds, TCB refunds, individual taxpayer refunds.
- Review and distribute refund inquiries deemed less complex to unit member analysts.
- Plans and coordinates the training of unit analysts in refund processing activities/procedures as related to basic refund requests.
- Provide responses for Contingent Losses and Commitments Report pertaining to outstanding high dollar refunds which assist with budgetary planning.
- Identify and conduct special projects and studies that support the Unit/Section/Division/Bureau/Treasury.
- Performs other duties as directed by the Unit Manager, Section/Division Director and/or Bureau Director.

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

This position makes independent recommendations and interpretations of laws, policies, and procedures. Also makes independent decisions and recommendations related to activities to support the Unit and partnering business areas. Works independently to analyze effectiveness of programs and implements solutions to improve the experience for internal and external stakeholders.

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

Supervisor approval is required if decisions have a widespread impact on other agencies, bureaus, or divisions. Taking unusual positions on hearing files or refund requests, anything that may violate the Department's policies, and anything contrary to current practices must be reviewed by the manager. Decisions that may be precedent setting or politically sensitive.

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.

This individual must work at a desk for extended periods of time. This position requires most of the work to be done using a personal computer and telephone. The individual will, on occasion, communicate information to groups, attend conferences, workshops, or seminars regarding project updates and recommended measures to improve operational efficiency.

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):

N	Complete and sign service ratings.	N	Assign work.
N	Provide formal written counseling.	N	Approve work.
N	Approve leave requests.	N	Review work.
N	Approve time and attendance.	N	Provide guidance on work methods.
N	Orally reprimand.	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?

- Serve as the Treasury's technical advisor on complex tax refund requests including, but not limited to, Bad Debt, Lemon Law, Sales and Use Exemptions, 5633s, and Dealer refund requests. As the expert, the functions of this position include investigating, analyzing, providing guidance on and processing the most complex business tax refund requests, and serving as a liaison with external business industry representatives, tax practitioners, taxpayers, internal Treasury staff, and other governmental agencies.
- Responsible for the most complex business tax informal conferences involving Refund Adjustments or Denials.
- Provide interpretation of existing and proposed laws, policies, and procedures as they relate to business taxes and make recommendations regarding the implementation, while identifying affected processes/procedures.
- Point of contact for Miscellaneous Refund Request (MRR) system support and will oversee and track system functionality while serving as liaison with other business areas to support system enhancements and reporting.
- Performs other duties to support the Unit/Section/Division/Bureau/Treasury, as assigned.

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

New position.

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

The Tax Technical Section administers legal interpretations of Michigan Compiled Laws, Revenue Administrative Bulletins, Letter Rulings, Rules, and Statutes while providing superior customer service experiences by problem-solving complex taxability issues for all stakeholders.

This position will serve as the primary support and specialist for business tax refund requests. Investigating, analyzing, providing guidance on and processing the most complex business tax refunds, and serving as a liaison with tax related entities, tax practitioners, taxpayers, and internal Treasury staff, and other governmental agencies.

26. What are the minimum education and experience qualifications needed to perform the essential functions of this position.

EDUCATION:

Possession of a bachelor's degree in any major.

EXPERIENCE:

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Four years of professional experience, including two years equivalent to the experienced (P11) level or one year equivalent to the advanced (12) level.

KNOWLEDGE, SKILLS, AND ABILITIES:

- Knowledge of the operational and technical problems involved in the administration of a specialized program.
- Knowledge of the assigned program specialty. Administrative Assistant and Specialist: Knowledge of methods of planning, developing, and administering programs.
- Knowledge of state and federal laws and legislative processes related to the work.
- Knowledge of the need, preparation, and use of reports. Ability to plan, direct, and coordinate programs and administrative activities of a complex, interrelated and interdependent nature, where unknown and numerous contingency factors are involved.
- Ability to formulate policies and procedures relevant to program areas based on information of a conceptual nature from varied and complex sources.
- Ability to plan, coordinate, and expedite work projects.
- Ability to interpret complex rules and regulations.
- Ability to communicate with others verbally and in writing.

CERTIFICATES, LICENSES, REGISTRATIONS:

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

Duties may involve use of personal vehicle.

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.

N/A

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

SALLY VAN VYVE	11/7/2025
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**