

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) Tax Compliance
4.Civil Service Position Code Description Calculations Assistant 5/6/E7	10.Division Discovery & Tax Enforcement
5.Working Title (What the agency calls the position) Calculations Assistant	11.Section
6.Name and Position Code Description of Direct Supervisor Londa Blackwell, Office Supervisor 10	12.Unit
7.Name and Position Code Description of Second Level Supervisor Jennifer Stevenson, State Administrative Manager 15	13.Work Location (City and Address)/Hours of Work 7285 Parsons Drive, Operations Center Dimondale MI 8:00-5:00 M-F
14. General Summary of Function/Purpose of Position This position performs all necessary processing and support activities associated with tax compliance and match projects conducted by the division. Projects conducted involve individual income taxes administered by the Department of Treasury. This position handles all aspects of processing transactions, general correspondence and inquiries related to the various projects. Functions include examination and analysis of Michigan tax returns and schedules and federal tax information. Reviews correspondence submitted by taxpayers/practitioners, requests additional information needed to complete examination of an account. Issues tax assessments, reviews, accepts and processes tax returns, and performs other duties as required by the supervisor.	

**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 60% of Time

Examines returns which have been identified through computer audit as containing errors or discrepancies.

Individual tasks related to the duty.

- Reviews files and related computer screens for tax returns.
- Determines and makes appropriate adjustments, corrections or disallowances.
- Determines if override of computer security system will be needed and when necessary, assign appropriate code.
- Codes the return for computer generated letter of explanation or inquiry and prepares correspondence explaining discrepancies, adjustments and any further action or appeal which the taxpayer has a right to pursue.
- Refers returns to mainframe for processing or to senior audit clerk.

Duty 2

General Summary of Duty 2 25% of Time

Answers inquiries and explains procedures to taxpayers or their representative to assist in taxpayer compliance.

Individual tasks related to the duty.

- Staff written responses must comply with Department's policy on disclosure.
- Inquiries may originate with taxpayers, or their representative.
- Responses are usually standard form letters and canned messages.

Duty 3

General Summary of Duty 3

5% of Time

Issuing assessments in accordance with departmental guidelines and procedures on the tax due returns.

Individual tasks related to the duty.

- Prepare assessments for supervisor's approval when a review of a taxpayer's account results in additional tax due plus applicable penalties and interest.
- Review taxpayers' returns, files or other records to determine if an assessment should be issued or adjustment should be made to existing assessments.
- If determined, assessment requires multiple penalty types with various due dates, refers to a senior level assistant.
- Send a letter of inquiry when required by the Taxpayer Bill of Rights.
- Enter assessments or adjustments to assessments on STAR.
- Review requests for penalty waivers and recommend the appropriate action that should be taken.

Duty 4

General Summary of Duty 4

5% of Time

Other related duties as assigned.

Individual tasks related to the duty.

- Assist in the development of parameters and procedures for completing special projects.
- Assist in the development of standardized form letters and paragraphs to be used by staff assigned to a special project.
- Miscellaneous office duties as assigned.

Duty 5

General Summary of Duty 5 **5% of Time**

Provides assistance to the supervisor as needed.

Individual tasks related to the duty.

Assists the supervisor as needed, by providing phone coverage and working other assigned tasks such as manual lists.

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 made independently in this position and tell who or what is affected by those decisions.

This position is responsible for applying the procedures, job outlines, memos and instructions, both verbal and written, in processing income tax returns selected for review. Understanding the Income Tax and Revenue Acts. Letters are sent to taxpayers requesting additional information.

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

Decisions related to the approval of assessments and penalty waivers. Decisions related to issues that are not covered in written instructions and guidelines. Decisions related to the disclosure of information in unusual or questionable situations.

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.

General office setting; lighting and air temperature. The individual must work at a desk for long periods of time. This job requires extensive use of a personal computer. The individual must answer telephone calls from taxpayers and their preparers. The individual may also have to occasionally transport containers weighing between 10 and 20 pounds.

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):

- | | |
|--|---|
| <input checked="" type="checkbox"/> Complete and sign service ratings. | <input checked="" type="checkbox"/> Assign work. |
| <input checked="" type="checkbox"/> Provide formal written counseling. | <input checked="" type="checkbox"/> Approve work. |
| <input checked="" type="checkbox"/> Approve leave requests. | <input checked="" type="checkbox"/> Review work. |
| <input checked="" type="checkbox"/> Approve time and attendance. | <input checked="" type="checkbox"/> Provide guidance on work methods. |
| <input checked="" type="checkbox"/> Orally reprimand. | <input checked="" type="checkbox"/> 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 individual is responsible for carrying out the specific clerical duties necessary to assure the Division's and Department's goals and objectives are attained.

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

The responsibilities of this position remain essentially the same. The position is responsible for participation in basic compliance and match projects that include all taxes administered by the Department of Treasury. It is exclusively individual income tax.

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

The function of the IRS Project Team is the examination, correction of and/or disallowance of all questionable or erroneous items on a tax return; examination of information from other sources; initiation, evaluation of adjustment of assessments for tax, penalty and interest; detection of fraudulent returns and forwarding of such to the appropriate party for further investigation; and communication of interpretations and applications of statutes, policies, rules, etc., to taxpayers and practitioners. This position processes returns, responds to inquiries and assesses accounts in an effort to collect individual income tax.

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

EDUCATION:

Education level typically acquired through completion of high school.

EXPERIENCE:

Calculations Assistant 5 – No specific type or amount is required.

Calculations Assistant 6 – One year of administrative support experience.

Calculations Assistant 7 - Two years of administrative support experience, including one year equivalent to a Calculations Assistant 6, involving examining, counting and coding, performing basic arithmetical calculations and proofreading numerical data.

KNOWLEDGE, SKILLS, AND ABILITIES:

The employee should possess considerable knowledge and understanding of the Michigan and federal income tax laws, rules and regulations; should be self-motivated, team-oriented and possess analytical and problem solving skills. Excellent verbal and written communication skills are also needed. The employee should also have an ability to follow instructions, making suggestions when they identify a better way of performing a task. Equivalent combinations of education and experience, which provide the required knowledge, skills and abilities, will be evaluated on an individual basis.

CERTIFICATES, LICENSES, REGISTRATIONS:

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

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.