

**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) INDIRECT BUSINESS TAX DEPARTMENTAL SPECIALIST	11. Section TAX TECHNICAL
6. Name and Position Code Description of Direct Supervisor BAIN, ROGER A; DEPARTMENTAL MANAGER-3	12. Unit BUSINESS TAX
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 7285 PARSONS DRIVE, DIMONDALE MICHIGAN / MONDAY - FRIDAY, 8 AM TO 5 PM

14. General Summary of Function/Purpose of Position

This position acts as the Indirect Business Tax (IBT) 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, Tax Policy Division, the Attorney General's Office, and other key internal and external stakeholders, for their high level of business tax knowledge and expertise.

This (IBT) Specialist will serve as the Unit's expert with knowledge over all supported business tax types, and act as the primary support for indirect business taxes. The functions of this position include investigating, analyzing, and providing guidance on the most complex indirect business tax inquiries, and serving as a liaison with tax related entities, 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 indirect business taxes and make recommendations regarding the implementation, while identifying affected processes/procedures. This will be the point of contact for all incoming litigation cases from the Indirect Taxes Division and the Attorney General's office related to all supported business taxes, representing the Department of Treasury as a witness during court proceedings. Additionally, this position will be responsible for the most complex indirect business tax informal conferences involving Sales, Use and Withholding (SUW); and will have primary responsibility on all Marihuana Retailer Excise (MRE) files, the Direct Pay process and the Offer in Compromise Doubt as To Liability reviews for indirect tax accounts. Tasks related to this position may deeply impact Treasury's mission of fair and efficient financial services, as it pertains to the over 450,000+ Michiganders with ties to indirect business tax accounts.

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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: 30

Primary support and expert for indirect business taxes. Investigating, analyzing, and providing guidance on the most complex indirect business tax inquiries, and serving as a liaison with tax related entities, tax practitioners, taxpayers, and internal Treasury staff, and other governmental agencies.

Individual tasks related to the duty:

- Serve as the subject matter expert for indirect business tax types supported by the BTT Unit. This includes but is not limited to SUW and MRE.
- 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) 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.
- Establish, administer, and evaluate programs to support indirect business tax types supported by BTT Unit. This includes, but is not limited to, SUW and MRE.
- Design forms and serve as BTT's subject matter expert for annual indirect business tax forms review.
- 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 tax inquiries involving indirect business taxes, including SUW and MRE. Includes but is not limited to responding to legislative statute-related interpretation inquiries, providing technical positions, and educating on indirect business tax issues.
- Partner with work areas to address Department concerns related to indirect business tax types.
- Meet with work areas to better understand indirect business tax needs.
- Develop alternative strategies to address and resolve a variety of issues and problems related to indirect business taxes.

Duty 2

General Summary:

Percentage: 25

Perform duties of unusual significance or importance to the Department as the point of contact for all incoming litigation cases from the Indirect Taxes Division and the Attorney General's office related to all supported business taxes. These taxes include Sales, Use and Withholding (SUW) and the Marihuana Retailer Excise Business (MRE).

Individual tasks related to the duty:

- Act as liaison between Business Taxes Technical Unit and Indirect Taxes Division on all business tax related Tax Tribunal and Court of Claims litigation cases assigned by Indirect Tax Policy Division.
- Act as liaison between Business Taxes Technical Unit and the Attorney General's office on all assigned Attorney General cases involving indirect business tax.
- Investigate and analyze accounts, processing actions, and all other relevant Department material related to matters in litigation.
- Act as liaison between Indirect Taxes Division and Collections on litigation issues requiring knowledge of Michigan Compiled Laws and system processing.
- Independent authority and responsibility to provide guidance, including but not limited to, identifying needed resources and/or applicable steps for resolution based on investigation and analysis.
- Prepare analysis of litigious issues and positions to be taken by the Department.
- Respond to interrogatories and prepare exhibits related to matters of indirect business tax litigation.
- Represent the Department of Treasury as the Department's witness during court proceedings.

Duty 3

General Summary:

Percentage: 20

Responsible for the most complex indirect business tax informal conferences involving Sales, Use and Withholding (SUW) Taxes and will have primary responsibility on all Marihuana Retailer Excise (MRE) Tax files.

Individual tasks related to the duty:

- Investigate and analyze accounts, processing actions, and all other relevant Department material related to appeals on cases involving SUW and MRE.
- Use specialized knowledge, research findings and technical resources to determine the Department'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 Department decision.
- Defend the Department's position and interpretation before internal and external audiences on highly complex indirect business tax subjects.
- Act as point of contact for any indirect tax-related Alternative Dispute Resolution requests that are initiated in lieu of, during, or post-informal conference. This includes providing analysis, documentation and processing as requested by Tax Policy.

Duty 4

General Summary:

Percentage: 10

Interpret existing and proposed laws, policies, and procedures as they relate to indirect 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.
- Assess the social, economic, political, operational, and organizational implications of proposed laws, policies, procedures and program decisions, as they relate to indirect business taxes.
- 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

Point of contact for Direct Pay Permit requests and indirect tax-related Offers in Compromise (OIC) assigned to the Business Tax Technical Unit. Responsible for all related processes and communications.

Individual tasks related to the duty:

- Accountable for the intake of Direct Pay Permit requests and updates. Includes, but is not limited to, proper recording of incoming requests, review of accuracy and completion.
- Evaluate eligibility for Direct Pay Permits; verify registration for appropriate taxes; and provide direction to requestors in meeting eligibility needs.
- Based on information provided and conducted review, approve or deny Direct Pay Permit requests.
- Maintain Direct Pay Permit program data in the approved business registry.
- Act as liaison between BTT Unit and Advocacy Services on OICs.
- Review indirect tax-related OICs for Doubt as to Liability assigned from Advocacy Services to BTT. This includes, but is not limited to, the gathering and analysis of related tax materials, contact with requestors when applicable, and adjustments to account when applicable.
- Conclude OIC review with acceptance or rejection based on findings and analysis and provide reference documentation to support decision.
- Complete related OIC forms and ensure review details are recorded and retained.

Duty 6

General Summary:

Percentage: 5

Performs other duties as assigned.

Individual tasks related to the duty:

- Work to develop and maintain strong working relationships with designated areas.
- Plan and coordinate the training refreshers BTT delivers for the Customer Contact areas within the Business Tax Division.
- Assist/provide back up in the maintenance of unit metrics.
- Identify and conduct special projects and studies that support the Unit/Section/Division/Bureau/Department.
- Performs other duties as directed by the Unit Manager, Section/Division Director and/or Bureau Director.
- Respond to complex inquiries brought forth by Collections Legal Services. This includes, but is not limited to, account processing for resolution.

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, 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):

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

- Serve as primary support for indirect business taxes. Investigating, analyzing, and providing guidance on the most complex indirect business tax inquiries, and serving as a liaison with tax related entities, tax practitioners, taxpayers, and internal Treasury staff, and other governmental agencies.
- Perform duties of unusual significance or importance to the Department as point of contact for all incoming litigation cases from the Indirect Taxes Division and the Attorney General's office related to all supported business taxes. These taxes include Sales, Use and Withholding (SUW), and Marihuana Retailer Excise (MRE).
- Handle the most complex indirect business tax informal conferences involving SUW and MRE.
- Primary responsibility on all Direct Pay Permit Request and indirect tax Offers in Compromise assigned to BTT.
- Provide interpretation of existing and proposed laws, policies, and procedures as they relate to indirect business taxes and make recommendations regarding the implementation, while identifying affected processes/procedures.
- Performs other duties to support the Unit/Section/Division/Bureau/Department, 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 for indirect business taxes. Investigating, analyzing, and providing guidance on the most complex indirect business tax inquiries, 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:

Departmental Specialist 13 - 15

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

Appointing Authority

9/15/2025

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