

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) FTE/COMPOSITE/FIDUCIARY (FCF) DEPARTMENTAL SPECIALIST	11. Section TAX TECHNICAL SERVICES
6. Name and Position Code Description of Direct Supervisor GRIFFIS, HEATHER L; AUDITOR MANAGER-3	12. Unit INDIVIDUAL INCOME 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 7285 PARSONS DRIVE, DIMONDALE, MI / MONDAY - FRIDAY, 8 AM TO 5 PM

14. General Summary of Function/Purpose of Position

This position acts as the flow-through entity (FTE) tax credit claims, Composite return filings, and Fiduciary return filings (FCF) Specialist within the Individual Income Tax Technical (IITT) Unit, which is a highly specialized contingent of the Tax Policy Bureau. The IITT Unit is heavily relied upon by the Individual Income Taxes Division, Direct Taxes Division, the Attorney General's Office, and other key internal and external stakeholders, for their high level of individual income tax knowledge and expertise.

This (FCF) Specialist will serve as the Unit's specialist with knowledge over all supported individual income tax matters, and act as the primary support related to FTE tax credit claims, Composite return filings, and Fiduciary return filings. This Specialist position will be responsible for the most complex informal conferences involving the FTE tax credit claims, Composite return filings, and Fiduciary return filings. Functions of this position include investigating, analyzing, and providing guidance on the most complex inquiries related to these matters, and serving as a liaison with tax related entities, tax practitioners, taxpayers, internal Treasury staff, and other governmental agencies. This position will serve as the Unit's primary creator and coordinator of all external written guidance that involves the IITT Unit and presentations provided by the IITT Unit. This Specialist will interpret existing and proposed laws, policies, and procedures as they relate to these tax filings and make recommendations regarding the implementation, while identifying affected processes/procedures. Additionally, this specialist will be the point of contact for all incoming litigation cases from the Direct Taxes Division and the Attorney General's office related to these tax return filings, representing the Department of Treasury as a witness during court proceedings. Tasks related to this position may deeply impact Treasury's mission of fair and efficient financial services, as it pertains to the 125,000+ taxpayers filing returns that tie to FTE tax credit claims, Composite returns, and Fiduciary returns.

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: 25

Reviews all subjects related to informal conference files to assist with team objectives; Responsible for the most complex informal conferences involving FTE credit claims and will have primary responsibility of all informal conferences involving Composite and Fiduciary return filings.

Individual tasks related to the duty:

- Investigate and analyze accounts, processing actions, and all other relevant Department material related to appeals on cases involving FTE credit claims, Composite return filings, and Fiduciary filings
- Use specialized knowledge, research findings and technical resources to determine the Department's position. Technical resources may include, but are not limited to, the Income Tax Act (281 of 1967), 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.
- 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 issues regarding these tax filings.
- Bridge the gap between complex FTE tax credit claim cases and Business Tax (BT) Technical Unit. This includes, but is not limited to, representing the Department of Treasury as an FTE tax credit expert during BT Technical informal conferences (when requested), and providing requested analysis and related information to BT Technical.

Duty 2

General Summary:

Percentage: 20

Primary support and specialist for individual income taxes in the highly complex areas of FTE tax credit claims, Composite return filings, and Fiduciary tax filings. Investigating, analyzing, and providing guidance on inquiries concerning these areas, 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 specialist and subject matter expert for the FTE tax credit claims, Composite return filings and Fiduciary return filings supported by the IITT Unit.
- Maintain resource knowledge found in the Income Tax Act (281 of 1967), 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.
- Establish, administer, and evaluate programs to support the administration of the FTE tax credit claims, Composite return filings and Fiduciary return filings.
- Design forms and serve as IIT's subject matter expert for annual forms and instruction 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 the FTE tax credit claims, Composite return filings and Fiduciary return filings. Includes but is not limited to responding to legislative statute-related interpretation inquiries, providing technical positions, and educating on related tax issues.
- Partner with work areas to address Department concerns related to these tax filings.
- Meet with work areas to better understand the needs related to FTE tax credit claims, Composite return filings tax, and Fiduciary tax filings.
- Develop alternative strategies to address and resolve issues and problems related to these tax filings.
- Primary source of assistance for software developer questions and e-file tests related to these tax filings.
- Review data, complete analysis and processing for Offer in Compromise, Doubt as to Liability reviews related to FTE, Composite & Fiduciary.

Duty 3**General Summary:****Percentage: 20**

Perform duties of unusual significance or importance to the Department as point of contact for all incoming litigation cases from the Direct Tax Policy Division and the Attorney General's office related to FTE tax credit claims, Composite return filings, and Fiduciary return filings.

Individual tasks related to the duty:

- Act as liaison between Individual Income Tax Technical Unit and Direct Taxes Division on these return filings as they pertain to Tax Tribunal and Court of Claims litigation cases assigned by Direct Taxes Division.
- Act as liaison between Individual Income Tax Technical Unit and the Attorney General's office on all assigned Attorney General cases involving these return filings.
- Act as liaison between the Individual Income Tax Technical Unit and Business Tax Technical Unit on litigation issues requiring knowledge of Michigan Compiled Laws and system processing.
- Investigate and analyze accounts, processing actions, and all other relevant Department material related to matters in litigation.
- 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 these matters in litigation.
- Represent the Department of Treasury as the Department's witness during court proceedings.

Duty 4**General Summary:****Percentage: 15**

Responsible for researching, developing, preparing, and coordinating updates to, or the creation of, external guidance provided to the public in matters involving the IITT Unit.

Individual tasks related to the duty:

- Coordinating editor of the Taxpayer Assistance Manual (TAM) and TAM Supplement. This includes, but is not limited to, the collection of updates and new law changes that affect TAM content; evaluation of documents and content for inclusion in the TAM; and edit/update accordingly.
- Primary creator and coordinator of presentations provided to tax preparer groups such as, but not limited to, MICPA, U of M Tax Schools, NATP, Tax Aide and Cedam. Coordinates with Outreach and other IITT resources to provide accurate and accessible information.
- Coordinate with Treasury resources to ensure that externally shared documents such as the TAM and IITT presentations meet accessibility requirements.
- Act as point of contact with Outreach, Treasury Webmaster, other IITT Unit resources, Revenue Services, Tax Policy, and Taxpayer Advocate areas to update web materials such as FAQs and content pages related to Individual Income Tax subjects.
- Conduct special projects involving public content and make recommendations to leadership for alternative strategies for distribution based on technical expertise. This includes but is not limited to new FAQ sets or web page content, innovative presentation methods, and more.
- Acts as a coordinator, liaison, and key stakeholder between Treasury and the Tax Preparer Outreach Group. This includes, but is not limited to, conducting surveys to determine external stakeholder needs, the development of meeting content, and coordination with internal stakeholders on program demonstrations.

Duty 5**General Summary:****Percentage: 15**

Interpret existing and proposed laws, policies, and procedures as they relate to FTE tax credit claims, Composite return filings, and Fiduciary return filings in order to make recommendations regarding any new implementations, 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 FTE tax credit claims, Composite return filings, and Fiduciary return filings.
- Identify and highlight potential effects to current processes/procedures, other Treasury teams, and internal/external stakeholders.
- Provide recommendations regarding effective and successful implementation.
- Develop and provide recommendations regarding necessary changes to affected tax forms, form instructions, external guidance, e-file business rules, and e-file tests.

Duty 6**General Summary:****Percentage: 5**

Perform other duties as assigned.

Individual tasks related to the duty:

- Work to develop and maintain strong working relationships with designated areas.
- Plan and coordinate any trainings for other areas within the Department regarding FTE credit tax claims, Composite return filings, and Fiduciary return filings.
- 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.

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):

- | | | | |
|----------------------------|------------------------------------|----------------------------|-----------------------------------|
| <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?

Serve as primary support and specialist related to FTE tax credit claims, Composite return filings, and Fiduciary return filings. Investigating, analyzing, and providing guidance on the most complex informal conferences and inquiries related to these matters, and serving as a liaison with tax related entities, tax practitioners, taxpayers, internal Treasury staff, and other governmental agencies. Serve as the Unit's primary creator and coordinator of all external written guidance that involves the IITT Unit and presentations provided by the IITT Unit. Interpret existing and proposed laws, policies, and procedures as they relate to these tax filings and make recommendations regarding the implementation, while identifying affected processes/procedures. Act as point of contact for all incoming litigation cases from the Direct Taxes Division and the Attorney General's office related to these tax return filings, representing the Department of Treasury as a witness during court proceedings. Performs other duties to support the Unit/Section/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 Individual Income Tax Technical Unit 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 flow-through entity (FTE) tax credit claims, Composite return filings, and Fiduciary return filings (FCF) Specialist within the Individual Income Tax Technical (IITT) Unit. Investigating, analyzing, and providing guidance on the most complex individual income 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:

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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

Appointing Authority

4/30/2026

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