State of Michigan
Civil Service Commission
Capitol Commons Center, P.O. Box 30002
Lansing, MI 48909

Position Code
1. DEPTALTA084N

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 ANALYST-A	**10. Division**
5. Working Title (What the agency calls the position) BUSINESS TAX TECHNICAL DEPARTMENTAL ANALYST	**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** 7285 PARSONS DRIVE, DIMONDALE MI / MONDAY - FRIDAY, 8 AM TO 5 PM

14. General Summary of Function/Purpose of Position

This position will independently research, analyze and respond to the most complex tax inquiries dealing with Sales, Use and Withholding (SUW), Corporate Income (CIT), and Michigan Business Taxes (MBT). This position is responsible for assisting in the proper, fair, and consistent application of Michigan statutes and administrative materials governing SUW, CIT and MBT. Additionally, the position is responsible for assisting in the administration of these specified taxes, responding to technical questions, explaining the application of existing policy positions and preparing cases for informal conferences before the Hearings Division.

Functions or duties include assisting in the development of position statements for Treasury on matters pertaining to SUW, CIT and MBT; providing technical support or guidance to Treasury personnel; researching, and interpreting the impact of existing laws, policies, and procedures as well as explaining their application; providing analysis of new legislation and unique problems provided to Treasury leadership; participate in the development of forms and instructions; independently handling the preparation of responses to complex technical inquiries from taxpayers and the tax professional community. This position will also prepare, present, and defend highly complex business tax issues before the Hearings Division; assist in the review and analysis of legal complaints.

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**

Prepare complex cases and represent Treasury at informal conferences involving Sales, Use, and Withholding (SUW) Taxes, Corporate Income Taxes (CIT) and Michigan Business Taxes (MBT). Provide support to Business Tax Technical (BTT) Unit Specialist and Tax Policy Division in litigation matters.

Individual tasks related to the duty:

- Reviews highly complex informal conference files related to SUW, CIT and MBT.
- Assist Business Tax Technical (BTT) Unit Tax Specialist with review and analysis of conference files as needed; subject of which includes, but is not limited to, Flow Through Entity subject matter.
- Prepares the hearing file, analyzes facts and issues, and conducts necessary research to identify possible resolution.
- Prepare and present Treasury's position related to contested matters at the informal conference.
- Ensures all progress on contested matters are entered into the correct systems, tracked, and comments preserved for future reference.
- Once a Decision and Order is issued, ensure that it is faithfully executed. Additionally, ensure all necessary documentation is added to the Hearings Case Management (HCM) system.
- May assist BTT Specialist and Tax Policy Division staff in litigation processes, including but not limited to research, gathering of data and responses to interrogatories.
- Processing returns and adjustments related to the resolution of hearing files.
- Processing returns and adjustments related to litigation issues being handled by the BTT Unit Specialist, Tax Policy Division or Attorney General’s Office.

Duty 2

General Summary: **Percentage:** **25**

Research and respond to highly complex inquiries from taxpayers related to Sales, Use, and Withholding (SUW) Taxes, Corporate Income Taxes (CIT) and Michigan Business Taxes (MBT).

Individual tasks related to the duty:

- Research, analyze and respond to external tax inquiries thoroughly. Inquiries communicated via email, correspondence, and/or phone from taxpayers and the tax preparer community, including, but not limited to, CPAs, attorneys and enrolled agents.
- Research, analyze and draft responses to extremely complex tax inquiries for disbursement by various levels of Treasury leadership and/or Executive Office.
- Research involves the Revenue Act and all related Rules, Revenue Administrative Bulletins, Letter Rulings, legal statutes and applicable court cases. Research is generally limited to Michigan statutes and Federal Internal Revenue Code and its accompanying regulations.
- Provide technical responses and support to Treasury personnel on highly complex business tax issues. Business areas involved may include, but are not limited to, Business Tax call centers and Business Tax Returns Processing.
- Processing returns and adjustments to resolve issues identified as a result of inquiries received from internal and external requestors.

Duty 3

General Summary: **Percentage:** **15**

Provides independent research and analysis on proposed legislation, policy and/or procedural changes and potential impact of application.

Individual tasks related to the duty:

- Provides research, analysis, and/or comments on proposed legislation, policy and/or procedural changes that deal with major revisions or new tax related issues.
- Advises administration of potential problems and/or effects of proposed legislation/policy/procedure.

- Answer technical and complex tax questions related to draft legislation/policy/procedure through research and interpretation of the impact on existing and proposed laws, policies and procedures, factual scenarios, analyze the application of past practices in varying scenarios to new fact scenarios.
- Work with Tax Policy Division, Hearings Division, and other Treasury entities; to identify and provide recommended solutions to potential gaps between law impact and processing.
- Develop suggestions for streamlining procedures to ensure consistent responses and treatment of stakeholders.
- Recommends technical amendments to existing legislation, policy and/or procedures when necessary.

Duty 4

General Summary: **Percentage:** **10**

Assist in the creation of new forms and updating of existing forms and instructions related to Sales, Use and Withholding (SUW) Tax and Corporate Income Tax (CIT).

Individual tasks related to the duty:

- Participate in, and when directed, lead the Treasury forms and instructions review, and development process related to SUW and CIT; assist with all related indirect and direct business tax forms.
- Provide subject matter knowledge to form content and instructions.
- Actively participate in forms work groups assembled for the time sensitive development of forms and instructions resulting from newly implemented or pending tax laws.

Duty 5

General Summary: **Percentage:** **10**

Miscellaneous duties.

Individual tasks related to the duty:

- Assist/participate in and when instructed, lead special projects from onset to completion as assigned by Manager, Administrator, Bureau Director, Deputy State Treasurer or State Treasurer.
- Identify opportunities for continuous improvement with work area and/or other areas within Treasury that support Treasury's vision and values.
- Assist as back up, when requested, in more complex refund processing.
- Participate with other BTT unit members in the implementation of new taxes when applicable.

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

Determine which items can be addressed and answered while speaking to stakeholders and which items may need further research or guidance. Make decisions on informal conferences or other accounts in accordance with Michigan and federal statutes and guidance.

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

Decisions that affect the policies and procedures of the Division and/or Treasury. Decisions related to unusual situations that do not have existing procedural guidelines. Decisions regarding technical rulings when a position is not clear due to a pending court case or because of a unique situation, requests for penalty waiver; and letters to legislators/letters that have political nuances.

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.

Long term computer usage, some travel may be required and potential public speaking/presentations.

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?

Responses to business tax inquiries; serve as a resource for Treasury personnel; conduct extensive research and analysis of laws, court cases, administrative rules, past practice, policy positions to determine the appropriate resolution of open accounts and those in review for informal conferences. Conduct in depth research and analysis of statutes, both state and federal, and make recommendations for policy changes based upon that research. Participate in the identification of areas of the statute that cause problems for taxpayers and develop proposed solutions.

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

Tasks related to Outreach have been removed from this position and task percentages have been modified to meet an increasing workload. Additionally, this position has been affected by the re-organization in May of 2024 which dissolved the previous Quality Assurance, Tax Technical and Outreach Section, and reassigned this unit to the Tax Technical Section located within the Tax Policy Bureau.

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

The Business Tax Technical Unit reviews complex business tax returns, completes analysis of statutes, rules, policies, facts and circumstances and makes a determination as to the appropriate handling of accounts, including informal conferences.

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 Analyst 12
Three years of professional experience, including one year of experience equivalent to the experienced (P11) level in state service.

Alternate Education and Experience

Departmental Analyst 9 - 12
Educational level typically acquired through completion of high school and the equivalent of at least two years of full-time active-duty experience at or above the E-6 level in the uniformed services may be substituted for the education requirement.

KNOWLEDGE, SKILLS, AND ABILITIES:

The individual should possess the following abilities: the ability to analyze and evaluate a variety of data from the standpoint of systems and procedures; the ability to organize, evaluate and present information effectively; the ability to design forms; the ability to communicate effectively with others verbally and in writing; the ability to learn and utilize computer processes. Additionally, the individual should also have the ability to interpret laws, rules and regulations related to their work. The individual should be self-motivated and be team oriented. Good interpersonal skills and knowledge of business tax are required.

CERTIFICATES, LICENSES, REGISTRATIONS:

FTIFNPRINT 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.

N/A

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

SALLY VAN VYVE	10/21/2025
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**