

**State of Michigan  
Civil Service Commission**

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

**Position Code**

1. DEPTMGR3H23N

**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.

<b>2. Employee's Name (Last, First, M.I.)</b>  	<b>8. Department/Agency</b>  TREASURY CENTRAL PAYROLL
<b>3. Employee Identification Number</b>  	<b>9. Bureau (Institution, Board, or Commission)</b>  BUREAU OF TAX POLICY
<b>4. Civil Service Position Code Description</b>  DEPARTMENTAL MANAGER-3	<b>10. Division</b>  
<b>5. Working Title (What the agency calls the position)</b>  BUSINESS TAX MANAGER	<b>11. Section</b>  TAX TECHNICAL SECTION
<b>6. Name and Position Code Description of Direct Supervisor</b>  ARRITT, ELIZABETH J; STATE ADMINISTRATIVE MANAGER-1	<b>12. Unit</b>  BUSINESS TAX TECHNICAL
<b>7. Name and Position Code Description of Second Level Supervisor</b>  WILKINSON, LANCE; STATE BUREAU ADMINISTRATOR	<b>13. Work Location (City and Address)/Hours of Work</b>  OPERATIONS CENTER, 7285 PARSONS DRIVE, DIMONDALE, MI / MONDAY - FRIDAY, 8 AM TO 5 PM

**14. General Summary of Function/Purpose of Position**

This position, serving as a first line manager of two or more professional positions in a complex work area, is responsible for planning, directing and managing the operations of the Business Tax Technical (BTT) Team. BTT deals primarily with Michigan Business Tax (MBT), Corporate Income Tax (CIT), Sales, Use, and Withholding (SUW) Taxes, and Flow-Through Entity (FTE) Tax. The position ensures proper and consistent application of the Michigan statutes governing the assigned taxes and requires a thorough knowledge of the applicable tax acts. This position will participate in providing answers as an expert to highly technical and complex tax questions using; 1) independent research and interpretation of the impact of existing and proposed laws, policies and procedures; 2) analysis of laws and factual scenarios and 3) application of past practices in varying scenarios to new fact scenarios. This position will ensure staff are accurately applying the tax acts when processing requests for informal conferences, reviewing and analyzing legal complaints and providing answers to legal proceedings. This position will ensure staff is prepared to provide assistance to the Attorney General staff in answering inquiries concerning higher level legal proceedings or providing testimony. This position will oversee staff and assist in review and analyze existing tax laws and provide assistance in revising and developing rules and suggesting needed changes to bulletins and statutory amendments. This position also contributes to Treasury business-tax-related Outreach functions and metrics.

**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: 35**

Plans and organizes the design of workflow, procedures and programs to handle daily work of the Business Tax Technical Unit. Manages staff to ensure the accurate application of the tax acts related to the processing of requests for informal conferences, reviewing and analyzing legal complaints and assisting in providing answers to small claims proceedings. Manages staff to ensure they are prepared to provide assistance to the Attorney General staff in answering inquiries concerning higher level legal proceedings or providing testimony.

**Individual tasks related to the duty:**

- Coordinates activities by scheduling work assignments, setting priorities, and directing the work of employees.
- Manages the drafting of responses to business tax complaints, petitions and Attorney General staff.
- Appraises the effectiveness of case file structures and evidence gathering; recommends improvements and alternatives in the preparation of litigation documents.
- Maintains tracking of legal proceedings and informal conferences which involve business taxes throughout the litigation or informal conference processes.
- Manages staff in the adjustment of business tax accounts based on the findings of completed litigation.
- Manages staff in the coordinating of responses to inter-Departmental communication regarding complex business tax issues.
- Conducts staff meetings (schedules them, creates agenda, and leads them).
- Oversees the selection of staff ensuring equal employment opportunity in hiring and promotions.
- Examines the employee performance, identifies staff development needs and ensures that training is obtained.
- Evaluates and verifies employee performance through the review of completed work assignments and work techniques.
- Conducts employee performance reviews in a timely manner. Addresses performance concerns.
- Maintains metrics related to workflow and backlog, and manages the team's efforts according to trends and influxes.

**Duty 2**

**General Summary:**

**Percentage: 35**

Oversees staff and assists in review and analysis of existing tax laws and aids in revising and developing rules and suggesting needed changes to bulletins and statutory amendments. Plans and organizes procedures and programs to ensure statewide consistency in application of taxes administered by the Department. Oversees informal conference cases, also ensuring consistency and accuracy on application of the statute.

Provide expert answers to the most complex business tax questions utilizing existing knowledge and conducting independent, in-depth research and analysis. Research, analyze and review existing, new or proposed laws to determine their impact on the public and the Department, and the Department's ability to provide quality service to the taxpayer. Research, review and analyze promulgated administrative rules and provide input into decisions to revise existing rules and write new rules. Research, review and analyze existing Revenue Administrative Bulletins and suggest revisions to existing bulletins.

**Individual tasks related to the duty:**

- Administers and oversees processing of docketed informal conference requests for resolution or representation at informal conference proceedings.
- Advises all Department business tax liaisons, as a primary resource person, of taxation technical determinations.
- Reviews annual updates to existing business tax forms and publications and assist in development of new forms and publications.
- Reviews informal conference recommendations pertaining to all informal conferences as well as other complex matters on referral and composes rebuttals when necessary.
- Serves as a Department representative in the capacity of providing assistance and guidance to Attorney General staff concerning litigation of business tax, including serving as an expert witness.
- Assist in the drafting or revision of rules, bulletins, technical letters and other formal policy statements.
- Analyze the impact of pending and new litigation affecting taxes administered by the department.
- Assist in the planning and development of recommendation for new legislation and/or major policy.

**Duty 3****General Summary:****Percentage: 15**

Oversees the provision of expert technical support to Departmental personnel and all persons outside the Department or unit (including taxpayers) for complex issues related to business taxes. Participates in development of training curriculum and related resources for department entities such as Outreach.

**Individual tasks related to the duty:**

- Provides expert level training as an instructor for technical departmental training.
- Provides expert level services to the public through participation in seminars and public speaking engagements.
- Provides oral and written responses to the most complex technical inquiries from Department personnel, the general public, attorneys, CPA's and others.
- Supports Outreach functions and Outreach staff participation through appropriate scheduling of staff and personal involvement/presentation as needed.
- Deliver/support internal training/guidance as needed.

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

Other duties and special assignments as assigned by management.

**Individual tasks related to the duty:**

- Assist in analysis and implementation of various projects designed to improve taxpayer's satisfaction of interactions with the Department.
- Attend assigned seminars.
- Represent the Section/Division/Bureau at special functions and meetings.
- Assure metrics are kept and accurately present the activity and workflow of the team.

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

Determine taxability in complex situations based on research of federal and state laws, rules, court cases and other information. Identifies areas of taxation that require clarification through position papers or other means. Prioritization of section duties.

Persons affected by the decisions include all taxpayers of Michigan, professional accountants, CPAs, attorneys, Department of Treasury personnel, and others.

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

Impact of procedures and policies arising from new legislation and matters of first impression. Significant changes to existing procedures and practices. Changes to existing taxation policies of the Department.

**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 position is (typically) conducted in a standard office environment. The individual must work at a desk for long periods of time; some repetitive motion tasks such as standing and continuous sitting are required. The job requires use of a telephone and extensive use of a personal computer. Occasional stress due to meeting urgent and competing deadlines and addressing performance and behavior concerns with staff. Communicate information to group audiences. Travel to attend conferences, workshops and seminars (infrequent). Stress inherent in the act of dealing with complex tax matters and managing staff.

**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.**

<u>NAME</u>	<u>CLASS TITLE</u>	<u>NAME</u>	<u>CLASS TITLE</u>
ARCARO, NICHOLAS A	DEPARTMENTAL ANALYST-A 12	VACANT	DEPARTMENTAL ANALYST-A
KLOPP, JULIE K	DEPARTMENTAL ANALYST-A 12	BAIN, ROGER A	DEPARTMENTAL ANALYST-A 12
GINTHER, ELIZABETH A	DEPARTMENTAL ANALYST-A 12	HILL, NANCY D	DEPARTMENTAL ANALYST-A 12
BOWEN, DAVID A	DEPARTMENTAL ANALYST-A 12	SOMMERVILLE, BRITTANY S	STUDENT ASSISTANT-E A

**Additional Subordinates**

20. This position's responsibilities for the above-listed employees includes the following (check as many as apply):

- |   |                                    |   |                                   |
|---|------------------------------------|---|-----------------------------------|
| Y | Complete and sign service ratings. | Y | Assign work.                      |
| Y | Provide formal written counseling. | Y | Approve work.                     |
| Y | Approve leave requests.            | Y | Review work.                      |
| Y | Approve time and attendance.       | Y | Provide guidance on work methods. |
| Y | Orally reprimand.                  | Y | 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 essential duties of this position include the following:

- Supervise tax technical personnel providing responses to inquiries regarding state revenue taxes, specifically business taxes, tax returns, tax refunds and other tax related matters.
- Answer and respond to taxpayer questions both verbally and in writing.
- Maintain favorable public relations.
- Assist in the administration of the business taxes in accordance with statute. Provide expert level support to returns processing and customer service efforts in answering the most complex questions regarding business taxes, court cases, and attorney general opinions. Provide expert level input into identifying needs, reviewing, analyzing and drafting new laws, rules and regulations, policies and guidelines. Provide expert level support in informal conferences and litigation of all business tax matters. Provide direction and management of the Business Tax Technical unit of the section.

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

N/A

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

The purpose/function of the Business Tax Technical unit of the Tax Technical Section is to provide expert answers to highly technical taxpayer questions and to resolve complex issues related to the business taxes administered under the authority of the Treasurer. This level of involvement requires continual research, review and analysis of a multitude of source inputs from all staff member experts in a continual effort to monitor and validate existing policy positions of the department. Recognition of evolving business tax related issues and identification of those requiring policy review is a key element of the Business Tax Technical unit's responsibilities. The position will oversee the development of Business Tax Technical staff.

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 Manager 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:**

Extensive knowledge of business taxes is required. Knowledge of tax auditing procedures and methods is required as well as tax research skills. Knowledge of SAP and Seibel desired. Ability to work within the team environment, and to mentor and motivate staff is essential.

**CERTIFICATES, LICENSES, REGISTRATIONS:**

FTINPRINT 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

3/4/2025

\_\_\_\_\_  
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