

<b>1. Position Code</b>
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**State of Michigan**  
**Department of Civil Service**  
Capitol Commons Center, P.O. Box 30002  
Lansing, MI 48909

Federal privacy laws and/or state confidentiality requirements protect a portion of this information.

**POSITION DESCRIPTION**

This form is to be completed by the person that occupies the position being described and reviewed by the supervisor and appointing authority to ensure its accuracy. It is important that each of the parties' sign and date the form. If the position is vacant, the supervisor and appointing authority should complete the form.

This form will serve as the official classification document of record for this position. Please take the time to complete this form as accurately as you can since the information in this form is used to determine the proper classification of the position. **THE SUPERVISOR AND/OR APPOINTING AUTHORITY SHOULD COMPLETE THIS PAGE.**

<b>2. Employee's Name (Last, First, M.I.)</b>	<b>8. Department/Agency</b> TREASURY
<b>3. Employee Identification Number</b>	<b>9. Bureau (Institution, Board, or Commission)</b> OFFICE OF ADVOCACY SERVICES
<b>4. Civil Service Classification of Position</b> DEPARTMENTAL ANALYST TRAINEE E	<b>10. Division</b>
<b>5. Working Title of Position (What the agency titles the position)</b> OFFER IN COMPROMISE ANALYST	
<b>6. Name and Classification of Direct Supervisor</b> REBECCA MILLER, DEPARTMENTAL MANAGER 14	
<b>7. Name and Classification of Next Higher-Level Supervisor</b> ROBIN NORTON, DEPUTY OFFICE DIRECTOR, 16	<b>13. Work Location (City and Address)/Hours of Work</b> Operations Center, Dimondale, MI 8 a.m. – 5 p.m., Monday – Friday

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

The Offer in Compromise (OIC) program was established under Public Act 240 of 2014 and amended the Michigan Revenue Act. An OIC is a request by a taxpayer for Treasury to compromise an assessed tax liability for less than the full amount. This position carries out a range of professional research and analysis assignments for the purpose of evaluation, assessment, planning, development, and implementation of the overall program. The individual in this position responds to inquiries related to specific OIC submissions and determinations and to general questions related to the assessment process, affirmation of corporate officer liability and successor liability as they relate to OIC. This position submits recommendations for approval or rejection based on an understanding of tax law, statutory criteria, and applicable rules, guidelines, procedures, policies, and regulations, including those of the Internal Revenue Service. This position will participate, as a representative, on internal projects and will participate as a member of a team that may review, research and analyze a variety of items related to the OIC processes and procedures and how they relate to Treasury overall.

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**15. Please describe your assigned duties, percent of time spent performing each duty, and explain what is done to complete each duty.**

**List your duties in the order of importance, from most important to least important. The total percentage of all duties performed must equal 100 percent.**

Duty 1

**General Summary of Duty 1**

**75% of Time**

This position conducts in-depth research and analysis on OIC submissions and determines eligibility in accordance with statutory mandates, rules and departmental policies.

**Individual tasks related to the duty.**

- Conducts in-depth research and analysis of OIC submissions in order to submit recommendations based on statutory criteria and applicable rules, guidelines, procedures, policies and regulations.
- Makes recommendations, requests for installment agreements, adjustments to accounts and other collection actions.
- Interprets existing laws, rules, policies, and procedures as they relate to the OIC review process and overall program.
- Maintains consistency in responses by continually monitoring ever-changing statutes and policies and by communicating with management and other staff members.
- Uses discretion and maintains confidentiality when researching issues.
- Prepares written correspondence and develops file notes to address inquiries from various sources.
- Provides continual input into modifying, updating and keeping current guidelines used in providing answers to questions related to the program.
- Communicates to applicants the results of the review and determination and any information necessary to facilitate the understanding of the taxpayer.
- Answers questions related to the program from taxpayers and others.
- Provides suggestions for improvements to current forms, procedures, policies, rules, guidelines and necessary publications to streamline the OIC processes. Participate in implementation efforts.

Duty 2

**General Summary of Duty 2**

**15% of Time**

This position researches, collects, consolidates, analyzes, and maintains program data necessary to meet program reporting and evaluation requirements, and the goals of the OIC program.

**Individual tasks related to the duty.**

- Establishes, administers, and evaluates programs, recommends program policies and procedures, and designs forms.
- Conducts research and analysis, prepares reports, and conducts correspondence related to the work activities of the departmental program area.
- Analyzes on-going program operations and recommends modifications of policies and procedures to achieve greater efficiency and effectiveness.
- Develops and recommends alternative state and departmental strategies to address and resolve a variety of issues and problems.
- Interprets existing and proposed laws, policies, and procedures as they relate to a program or service area.
- Provides consultation to and coordinates departmental programs with state and federal agencies, boards and commissions, private or public organizations, and communities in an assigned area.
- Evaluates organizational and/or operational needs and recommends solutions.

Duty 3

**General Summary of Duty 3**

**10% of Time**

Other duties as assigned.

**Individual tasks related to the duty.**

- Perform and oversee special projects.
- Participates on continuous improvement teams.
- Schedule and participates in meetings, trainings, and other department related activities.
- Any other duties as assigned.

**16. Describe the types of decisions you make independently in your position and tell who and/or what is affected by those decisions. Use additional sheets, if necessary.**

Individual makes independent decisions in setting work priorities and coordinating activities impacting the overall function of other staff in office. Independently makes decisions regarding research methodologies used to compile reports and make sound recommendations to management. Independently makes decisions as necessary and appropriate during the processing and issuance of offer in compromise determinations that may affect the amount of tax due.

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

- Decisions which result in major change for Treasury or Advocacy Services' policies, procedures, or practices.
- Decisions which impact Treasury personnel.
- Decisions which have a major budgetary impact.
- Implementing new systems, programs, or program revisions.
- Decisions where precedent has not been established.

**18. What kind of physical effort do you use in your position? What environmental conditions are you physically exposed to in your position? Indicate the amount of time and intensity of each activity and condition. Refer to instructions on page 2.**

Generally, desk or desktop PC bound tasks. Periodic travel, including some overnight travel. Occasional lifting or movement of computer-related equipment.

**19. List the names and classification titles of classified employees whom you immediately supervise or oversee on a full-time, on-going basis. (If more than 10, list only classification titles and the number of employees in each classification.)**

NAME

CLASS TITLE

NAME

CLASS TITLE



**20. My responsibility for the above-listed employees includes the following (check as many as apply):**

**Complete and sign service ratings.**

**Assign work.**

**Provide formal written counseling.**

**Approve work.**

**Approve leave requests.**

**Review work.**

**Approve time and attendance.**

**Provide guidance on work methods.**

**Orally reprimands.**

**Train employees in the work.**

21. *I certify that the above answers are my own and are accurate and complete.*

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**NOTE: Make a copy of this form for your records.**

**TO BE COMPLETED BY DIRECT SUPERVISOR**

**22. Do you agree with the responses from the employee for Items 1 through 20? If not, which items do you disagree with and why?**

Yes.

**23. What are the essential duties of this position?**

The essential duties include all responsibilities listed under Section 15 of this position description.

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

New position.

The OIC program was moved from within the Collection Services Bureau to the Office of Advocacy Services to more accurately align and elevate the functions of the program. Duties and responsibilities are now solely specific to the OIC program. The program's needs and responsiveness to processing applications is a critical function of protecting taxpayers' rights who are financially unable to pay their debt and ensuring Treasury's processes are fairly administered under the law for those who have been erroneously assessed tax debt for which they are not liable.

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

The Office of Advocacy Services is responsible for assisting in the resolution of complex taxpayer account problems and all aspects of the OIC program. The office serves as a resource of last resort for taxpayers and tax professionals, focused on helping individuals and businesses who have exhausted Treasury's normal channels of resolution. This position is responsible for the conducting in-depth research, review, analysis, and evaluation of OIC submissions and supporting documentation submitted to the department. This position serves as a professional analyst making decisions and recommendations on the approval or denial of OIC requests.

**26. In your opinion, what are the minimum education and experience qualifications needed to perform the essential functions of this position?**

**EDUCATION:**

Departmental Analyst Trainee: Educational level typically acquired through completion of high school.

Departmental Analyst 9-11: Possession of a bachelor's degree.

**EXPERIENCE:**

Departmental Analyst Trainee: Administrative Support experience - two years at the E10 or E11 level or 4 years of advanced/supervisor 9 level or senior executive management assistant 9 experience, or 2 years of advanced or supervisory 10 level or one of advanced or supervisory 11 level. Business & Administrative Experience – two years of E9 or E10 level experience or one of advanced/supervisory 10 level.

Departmental Analyst 9: No specific type or amount required.

Departmental Analyst 10: One year of professional business and administrative experience.

Departmental Analyst 11: Two or more years of experience as an advanced 9-level worker or two years of professional business and administrative experience, including one year of experience equivalent to the intermediate (10) level in state service.

**KNOWLEDGE, SKILLS, AND ABILITIES:**

- Knowledge of office procedures, reporting, principles and methods of research, statistics, and operational analysis.
- Knowledge of the economic, social, political, and business conditions of the state.
- Knowledge in conducting research, statistical data collection, evidence gathering and preservation and report writing.
- Knowledge of state and federal laws related to tax administration, collection practices and bankruptcy laws.
- Ability to analyze, synthesize, and evaluate a variety of data.
- Ability to establish program or service procedures, policies, or guidelines and to relate these to objectives.
- Ability to communicate effectively and professionally, both orally and in writing with taxpayers, representatives, the public and all levels of the workforce and management.
- Ability to establish and maintain effective relationships with internal and external stakeholders.
- Ability to work independently for periods of time with little interaction with others while also being able to work within a team environment.
- Ability to organize, evaluate, and present information effectively.
- Ability to analyze data and make recommendations for change.
- Ability to interpret laws and regulations and apply them to particular facts and circumstances.
- Ability to set priorities during period of high volumes of applications are received.
- Ability to adapt and change focus as needed due to changes in work environment and various circumstances.

**CERTIFICATES, LICENSES, REGISTRATIONS:**

None.

27. *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.*

**TO BE FILLED OUT BY APPOINTING AUTHORITY**

28. **Indicate any exceptions or additions to the statements of the employee(s) or supervisor.**

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

\_\_\_\_\_  
Appointing Authority's Signature

\_\_\_\_\_  
Date