

Position Code

1.

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

This position description serves as the official classification document of record for this position. Please complete this form 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
3.Employee Identification Number	9.Bureau (Institution, Board, or Commission)
	Tax Policy
4.Civil Service Position Code Description	10.Division
5.Working Title (What the agency calls the position)	11.Section
Departmental Analyst Trainee / Departmental Analyst 9-11	Tax Technical
6.Name and Position Code Description of Direct Supervisor	12.Unit
Heather Griffis, Auditor Manager	Individual Income Tax
7.Name and Position Code Description of Second Level Supervisor	13.Work Location (City and Address)/Hours of Work
Elizabeth Arritt, State Administrative Manager	Operations Center, Dimondale, MI / Monday-Friday, 8:00am to 5:00 pm

14. General Summary of Function/Purpose of Position

This position will research, analyze, and respond to mildly complex tax issues and inquiries dealing with Michigan individual income tax (IIT), under consultation of management and/or senior level co-workers. This position is responsible for assisting in the proper, fair, and consistent application of Michigan statutes and administrative materials governing individual income tax. Functions include assisting in the development of position statements for Treasury on matters pertaining to individual income tax; 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; contribute to the analysis of new legislation and unique problems provided to Treasury leadership; participate in the development of forms and instructions; assist with subject matter knowledge in E-file/software testing and developer questions; as well as handling the preparation of responses to complex technical inquiries from taxpayers and the tax professional community. This position will also prepare, present, and defend mildly complex individual income tax issues before the Hearings Division; review and analyze legal complaints and may be called upon to provide technical assistance, and testimony in small claims as well as to Attorney General staff. Additionally, this position will provide subject matter knowledge in the development of training materials and assist in the delivery of training to internal and external stakeholders.

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 of Duty 1 % of Time 45

Informal Conferences/Small Claims/Attorney General: Prepare complex cases and represent Treasury at informal conferences involving Michigan individual income taxes. Collaborate with Tax Policy or the Attorney General's office in litigation matters.

Individual tasks related to the duty.

- Reviews mildly complex informal conference files and consults with Manager or other Treasury staff, as necessary.
- Prepares the hearing file, analyze 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 in 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 represent Treasury in Small Claims court and or participate in the litigation process under the guidance of a senior level analyst.
- Collaborate with Tax Policy and/or the Attorney General's office in the litigation process.
- May act as Treasury's witness; responds to interrogatories; prepares exhibits and testifies on Treasury's behalf.

Duty 2

General Summary of Duty 2 % of Time 25

Research and Provide Response to Mildly Complex Tax Issues Related to Accounts and Taxpayer/Stakeholder Inquiries: Research and respond to mildly complex inquiries from taxpayers related to Michigan individual income tax.

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 complex tax inquiries for disbursement by various levels of Treasury leadership and/or Executive Office.
- Research involves the Michigan Income Tax Act, Revenue Act and all related Rules, Revenue Administrative Bulletins, Letter Rulings, and applicable court cases. Research is generally limited to Michigan statutes and Federal Internal Revenue Code and its accompanying regulations.
- With the assistance of senior level analysts and/or Individual Income Tax Technical leadership, provide technical response and support to Treasury personnel on complex tax issues involving Michigan individual income tax. Business areas involved may include, but are not limited to, Individual Income Tax Call Center and Individual Income Tax Returns Processing.

Duty 3

General Summary of Duty 3

% of Time 10

Training and Guidance Development: Assist in the preparation of training materials and present training to internal and external stakeholders. Provide subject matter knowledge/guidance on web materials, e-File software development issues, forms, and instructions development.

Individual tasks related to the duty.

- Participate in the development of training curriculum and materials for Michigan individual income tax for internal and external stakeholders.
- Assist the FCF and BIL Specialist, senior level analysts and/or Individual Income Tax Technical leadership in preparation, participate in the delivery and presentation of training to internal and external stakeholders via in-person and virtually (e.g., UM/MSU Tax Schools, Outreach events, etc.)
- Actively participate in Treasury forms and instructions review and development process related to Michigan individual income taxes.
- With the assistance of senior level analysts and/or Individual Income Tax Technical leadership, provide subject matter knowledge to e-File/software testing and related developer questions.
- Assist in updating the Taxpayer Assistance Manual used by volunteer preparers; participate in development of other training made available through the web portal.

Duty 4

General Summary of Duty 4

% of Time 10

Bill, Policy and/or Procedural Analysis & Application: Provides research, and analysis on proposed legislation, policy and/or procedural changes and potential impact of application under consultation with senior level analysts and/or Individual Income Tax Technical leadership.

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 as liaison between Tax Policy Division, Hearings Division, and other Treasury entities; bridging the gap between law impact and processing, highlighting impact of proposed legislation.
- Develop suggestions for streamlining procedures to ensure consistent responses and treatment of stakeholders.
- Recommend technical amendments to existing legislation, policy and/or procedures when necessary.

Duty 5

General Summary of Duty 5

% of Time 10

Special Projects and Miscellaneous Other: Miscellaneous duties, including special projects, as assigned.

Individual tasks related to the duty.

- Assist/participate in special projects progress 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.

Duty 6

General Summary of Duty 6

% of Time _____

Individual tasks related to the duty.

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

Make decisions on presentation content in accordance with the audience. 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 conference 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 guidelines for the correct procedure to use. 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; letters to legislators/letters that have political nuances.

18. What kind of physical effort is used to perform this job? What environmental conditions is 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; public speaking/presentations will be required.

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. (If more than 10, list only classification titles and the number of employees in each classification.)

<u>NAME</u>	<u>CLASS TITLE</u>	<u>NAME</u>	<u>CLASS TITLE</u>

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

☐ Complete and sign service ratings.

☐ Provide formal written counseling.

☐ Approve leave requests.

☐ Approve time and attendance.

☐ Orally reprimand.

☐ Assign work.

☐ Approve work.

☐ Review work.

☐ Provide guidance on work methods.

☐ 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?

Conduct in depth research and analysis of statutes, both state and federal, and make recommendations for policy changes based upon that research to streamline administration of the Income Tax Act and the Revenue Act. Participate in the identification of areas of the statute that cause problems for taxpayers and develop proposed solutions. Provide responses to individual income 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. Prepare training materials, contribute to the forms development process, and provide quality customer service to all stakeholders.

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

The position has changed due to a re-organization affecting the Individual Income Tax Technical Unit. This position was located in the previous Quality Assurance, Tax Technical and Outreach Section, which has been dissolved. This position is now located in the Tax Policy Bureau, specifically in the Tax Technical Section. Minor wording changes and a couple of tasks were removed/added to reflect updates made.

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

The Individual Income Tax Technical team reviews complex individual income tax returns, complete 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 or alternative education and/or experience requirements outlined by Civil Service for a Departmental Analyst Trainee position.

EXPERIENCE:

Departmental Analyst 9: No specific type or amount is required. Departmental Analyst 10: One year of professional experience. Departmental Analyst P11: Two years of professional experience, including one year of experience equivalent to the intermediate (10) level in state service. 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 as outlined by Civil Service for Departmental Analyst Trainee.)

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 individual income tax is

CERTIFICATES, LICENSES, REGISTRATIONS:

FTINPRINT sub-class code. The position has access to Federal Tax Information (FTI).

NOTE: Civil Service approval of this position does not constitute agreement with or acceptance of the desirable qualifications for 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's Signature

Date

TO BE FILLED OUT BY APPOINTING AUTHORITY

Indicate any exceptions or additions to statements of the employee(s) or supervisors.

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

Appointing Authority Signature

Date

TO BE FILLED OUT BY EMPLOYEE

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's Signature

Date

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