

# TAXPAYER ACCOUNT EXAMINER ROLE

## Role Summary

The Taxpayer Account Examiner Role consists of two grade levels (11-12). Incumbents are responsible for the maintenance of taxpayer information on the tax system. Duties include performing examination of tax return and payments as submitted by the taxpayer to ensure accuracy and compliance. Work involves examination and potential adjustment of individual income, corporate and pass-through, withholding, and numerous miscellaneous taxes administered by the department. Primary contacts are with the division administrator, management officer, bureau chief, unit manager; specialists; other department staff; internal/external stakeholders; information technology staff; and other agencies or partners.

## Working Conditions

Work often involves high stress situations due to peak processing periods, work deadlines, and large volumes. Due to peak processing seasons, incumbent may work in excess of 40 hours per week, which may include evenings and weekends. Extensive computer and keyboard use and sitting for long periods of time. During tax deadline periods there is a great deal of stress and pressure due to answering phone calls and dealing with taxpayers who can be irate and hostile at times.

## Education and Experience

- Grade 11: competencies and degree of proficiency are typically acquired through a combination of education and experience equivalent to graduation from high school and post-secondary coursework in business administration, accounting or a related field with three years of experience in accounting, tax preparation and examining or closely related area, including advanced computer skills. Other combinations of education and experience will be evaluated on an individual basis.
- Grade 12: competencies and degree of proficiency are typically acquired through a combination of education and experience equivalent to graduation from high school and post-secondary coursework in business administration, accounting or a related field with four years of experience in accounting, tax preparation and examining or closely related area, including advanced computer skills. Other combinations of education and experience will be evaluated on an individual basis.

## Department Core Competencies

*In addition to the role specific competencies, there are four, department core competencies that all employees are expected to successfully achieve. These are:*

- *Interpersonal Skills:* Builds constructive and effective relationships with internal and external customers and is committed to meeting customer needs in a timely and accurate manner. Listens actively and attentively and demonstrates an appreciation of other perspectives. Builds the appropriate rapport required to do business. Openly demonstrates an understanding of and respect for the value of co-workers' contributions to the department mission.

- *Decision-Making and Accountability.* Considers the department's vision, mission, and values in making decisions and taking actions. Identifies and considers possible alternatives before making decisions. Bases decisions on achieving desired outcomes pursuant to the departmental business plan or management direction. Uses a combination of analysis, experience, and sound judgment that results in fairness and consistency, while being accountable for actions. When serious ethical issues are at stake, takes all necessary actions.
- *Commitment to Continuous Improvement.* Ability and willingness to continually seek greater efficiency in agency programs, is results driven, and meets changing requirements in work or direction. Adapts to changing conditions and work responsibilities. Accepts constructive criticism and suggestions and uses them to improve performance.
- *Personal and Work Ethics:* Creates own measures of excellence, and practices what he/she promotes. Sets goals that provide challenges and measures goal attainment regularly. Displays a contagious optimism about the work to be done. Goes beyond traditional ways to address issues despite obstacles or resistance. Is able to generate ideas, fresh perspectives, and original approaches and engages in open-minded thinking. Employs strategies to promote ideas and proposals to increase probability of acceptance. Mentors others to improve the performance necessary to achieve success. Reflects a belief that the results achieved are a direct result of his/her personal decisions and actions.

## **Grade Levels**

Each grade level lists the essential duties that describe work performed 50 percent or more of the time (predominant work). Established work plans identify day-to-day tasks.

### **Taxpayer Account Examiner at all grade levels:**

- Perform financial account maintenance/reconciliation on GenTax.
- Review tax return and/or payment information for accuracy as submitted by taxpayer.
- Adjust taxpayer account within established desktop instructions, procedures, and/or rules.
- Request additional information from taxpayer as necessary to complete account review.
- Transfer customer payments within GenTax per established procedures or desktop instructions.
- Accurately and timely process GenTax work items as submitted by department staff or automatically created by GenTax batch processing.
- Document account information using GenTax notes according to established procedures.
- Communicate with internal and external business partners on accuracy of data elements required for tax return or payment posting; identify and recommend solutions.
- Serve as a contact for taxpayer inquiry on specific accounts adjusted.
- Work in various computer systems and be familiar with various software programs.
- Maintain and update desktop instructions for duties/tasks specific to the unit or as assigned.
- Test new processes (examples: tax form changes) or system changes (example: GenTax system updates) as assigned.
- Update workplans for special tax account and/or payment processing projects as assigned.
- Provide support, mentorship, and backup to unit members.

## **Grade 11**

### Predominant/Essential Duties

- Have knowledge of the specific tax type filing and payment law or rule requirements such as filing deadlines, filing deficiencies, payment deadlines, and payment deficiencies for assigned GenTax tax/account types. These include the large volume tax/account types: IIT, CLT, WTH and may include approximately 20 other miscellaneous tax types.
- Perform review/examination of tax return and payment information submitted by taxpayers for assigned GenTax tax/account types for accuracy utilizing office auditing techniques.
- Perform basic financial account maintenance/reconciliation for assigned tax/account types on GenTax to ensure financial information is posted accurately.
- Perform basic money and/or transaction transfers for taxpayer account reconciliation on GenTax following desktop instructions.
- Adjust taxpayer account for assigned tax/account types within established desktop instructions, procedures, rules, and/or laws; create appropriate correspondence letter(s) to inform taxpayer of adjustments made to their account.
- Advise taxpayers and tax practitioners on the proper methods and procedures for preparing returns based on federal and Montana laws, rules, and regulation for assigned tax/account types.
- Conduct research and prepare written reply to taxpayer objection to SOA and/or adjustment or for taxpayer correspondence.

## **Grade 12**

### Predominant/Essential Duties

- Perform review/examination of tax return and payment information submitted by taxpayers for all GenTax tax/account types for accuracy utilizing office auditing techniques.
- Perform complex financial account maintenance/reconciliation for all tax/account types on GenTax to ensure financial information is posted accurately.
- Perform complex money and/or transaction transfers for taxpayer account reconciliation on GenTax following desktop instructions.
- Adjust taxpayer account for all GenTax tax/account types within established desktop instructions, procedures, rules, and/or laws; create appropriate correspondence letter(s) to inform taxpayer of adjustments made to their account.
- Advise taxpayers and tax practitioners on the proper methods and procedures for preparing returns based on federal and Montana laws, rules, and regulation for all GenTax tax/account types.
- Unit contact for annual changes to tax form design and tax preparation instructions.
- Conduct research and prepare written reply to taxpayer objection to SOA and/or adjustment or for taxpayer correspondence.

## **Competencies and Degrees of Proficiency**

The Competency/Proficiency Chart identifies the role specific competencies, degrees of proficiency, and guidance required for each grade level. Role specific competencies describe the knowledge, skills, and abilities required to perform the essential duties. The degrees of proficiency indicate the difficulty and/or complexity level of the tasks and assignments.

## Competency/Proficiency Chart –Taxpayer Account Examiner Role

Competencies	Grade 11 Minimal Guidance	Grade 12 Independently
Demonstrated skill and ability to work on multiple tasks.	B	C
Demonstrated knowledge of tax preparation and accounting principles for examining taxes administered by the department.	C	C
Demonstrated knowledge and ability to analyze and understand complex financial information pertaining to the account, including reporting, filing requirements, accounting, payments schedules and organizational structure.	B	C
Demonstrated ability to provide timely and effective written, oral, and interpersonal communication.	C	C
Demonstrated knowledge and ability in analytical techniques relative to the role.	B	B
Demonstrated knowledge and effective application of federal/state statutes, administrative rules, and state policies and procedures as related to role.	B	C
Demonstrated knowledge of department tax types and their relationships within the organization and within GenTax.	C	C
Demonstrated knowledge and ability in conflict resolution techniques relative to the role.	B	C
Demonstrated knowledge and ability in negotiation techniques relative to the role.	C	C
Demonstrated knowledge and skill of word processing, spreadsheet, database, and software applications/programs as pertains to role.	C	C
Proactively focuses efforts and energy on successfully attaining goals and objectives, assuming accountability for decisions, actions, and results. Follows issues through to completion.	C	D
Demonstrated research skills as pertains to the role.	C	C

### Degree of Proficiency

**A:** A degree of knowledge, skill, or ability commensurate with elementary-level tasks and assignments.

**B:** A degree of knowledge, skill, or ability commensurate with intermediate-level tasks and assignments.

**C:** A degree of knowledge, skill, or ability commensurate with advanced-level tasks and assignments.

**D:** An advanced degree of knowledge, skill, or ability commensurate with considerable experience and the application of the competency to non-standard tasks and assignments.

**E:** The most advanced degree of knowledge, skill, or ability evidencing complete mastery and understanding of the subject.