

STATE OF MONTANA

JOB DESCRIPTION

Montana state government is an equal opportunity employer. The State shall, upon request, provide reasonable accommodations to otherwise qualified individuals with disabilities.

Job Title: Tax Examiner 1.1, 1.2

Position Number: 22007, 21041, 21044

Location: Helena

Department: Transportation

Division and Bureau: Fiscal Services/ Revenue Services Bureau

Section and Unit: Revenue Administration Section

Job Overview:

Responsible for ensuring compliance with Montana's motor fuel, alternative fuels, and electric vehicle (EV) charging station tax laws and regulations by conducting secure processing and detailed verification of refund applications and tax returns, analyzing compliance, and maintaining records. Tax Examiners provide progressive support based on level, advancing from fundamental tasks to complex technical analyses, including responsibilities under the International Fuel Tax Agreement (IFTA). These positions analyze system reports, resolve discrepancies, and support both taxpayers and department staff. These positions report to the Revenue Administration Section Supervisor.

Essential Functions (Major Duties or Responsibilities):

Fuel Tax Refund and Return Verification & Processing

90%

Level 1.1

General

- Ensure secure handling and processing of taxpayer information and data.
- Assist other tax examiners and provide a range of support services to taxpayers, other department programs, and employees.
- Participate in fiscal year-end duties to meet required deadlines.
- Participate in testing system changes.
- Support and assist in the creation and refinement of procedures and best practices.
- Main point of contact to resolve any technical issues arising from problems associated with electronic filing on the motor fuel tax refund system.

Motor Fuel Tax

- Enter and review fuel tax refund applications and required documentation and verify agricultural income using state and federal income tax reports.
- Maintain accurate and organized records pertaining to all refund processing activities.
- Review refund system reports to identify and resolve inaccuracies, ensuring data integrity and compliance.
- Communicate with taxpayers and representatives to clarify discrepancies, request supporting documentation, and provide technical guidance.
- Perform accurate data entry of tax returns for IFTA, alternative fuels, and EV charging station taxes, ensuring information is organized in the system and ready for subsequent review, analysis, and compliance checks.

Level 1.2

General

- All level 1.1 functions.
- Participate in the development of system test plans and address technical issues identified during testing.

Motor Fuel Tax

- All level 1.1 functions.
- Review and approve fuel tax refund applications, and supporting documentation ensuring compliance with applicable laws, rules, and departmental policies.
- Examine and analyze quarterly tax returns for completeness, accuracy, and compliance with all relevant statutes and regulations.

IFTA (International Fuel Tax Agreement)

- Execute the administrative functions of Montana's IFTA program, including preparing and reviewing transmittals, performing complex reconciliations between IFTA and internal records, and identifying and resolving discrepancies between jurisdictions.
- Review and analyze IFTA tax return submissions for accuracy, completeness, and compliance; validate and reconcile IFTA reporting with records; investigate and resolve reporting discrepancies.
- Generate, analyze, and validate IFTA-related reports for internal management and interstate reporting purposes.
- Investigate and analyze anomalies, unusual trends, or systemic issues in IFTA data, applying higher-level judgment and expertise to resolve or escalate concerns.

- Analyze motor fuel funds netting for IFTA to ensure system balances are correct and revenues are recorded.
- Maintain updated working knowledge of evolving IFTA regulations and participate in related process improvement or policy development efforts.
- Research, analyze, and evaluate errors, user problems, and other issues by verifying information among the many internal subsystems and SABHRS.
- Participate in the development of system test plans and troubleshoot any identified issues.

Other Duties 10%

Perform a variety of other duties and activities as assigned by the supervisor, Bureau Chief and Administrator in support of the Department mission and objectives.

Supervision

The number of employees supervised is: n/a

The position number for each supervised employee is: n/a

Physical and Environmental Demands:

Works in a typical office environment.

Knowledge, Skills and Abilities (Behaviors):

- Effectively organize workload and prioritize multiple responsibilities to meet deadlines.
- Ability to analyze situations, procedures, and tax documents and apply regulations appropriately.
- Strong attention to detail and accuracy in data entry and recordkeeping.
- Ability to communicate clearly and professionally with stakeholders, both verbally and in writing.
- Skill in resolving discrepancies and determining the most appropriate response to various situations.
- Proficiency in using computer systems and software for data analysis and reporting.
- Ability to work collaboratively and provide support to team members and other departments.

Minimum Qualifications (Education and Experience):

The required knowledge and skills are typically acquired through a combination of education and experience equivalent to a bachelor's degree in business or a related field.

This position does not require any related experience.

Alternative qualifications include: Any combination of additional related work experience and education equivalent to the minimum qualifications.

Special Requirements:

- ☐ Fingerprint check
- ☐ Valid driver’s license
- ☒ Background check
- ☐ Other; Describe

MFPE Union Code

Safety Responsibilities

The specific statements shown in each section of this description are not intended to be all inclusive. They represent typical elements and criteria considered necessary to perform the job successfully.

Signatures

My signature below indicates the statements in the job description are accurate and complete.

Immediate Supervisor

Title

Date

Administrative Review

Title

Date

My signature below indicates that I have read this job description.

Employee

Title

Date

Human Resources Review

Job Code Title: Tax Examiner 1 Job Code Number: B28011

Levels: 1.1-1.2

My signature below indicates that Human Resources has reviewed this job description for completeness and has made the following determinations:

☐ FLSA Exempt

☒ FLSA Non-Exempt

☒ Telework Available

☐ Telework Not Available

☒ Classification Complete

☐ Organizational Chart attached

Human Resources:

Sarah Peterson

HR Generalist

12/10/2025

Signature

Title

Date