

Careers



Alabama Department of Revenue

An introduction for prospective employees to the career opportunities available with the Alabama Department of Revenue.



Revised March 2005

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MISSION STATEMENT

The Alabama Department of Revenue will efficiently and effectively administer the revenue laws in an equitable, courteous and professional manner to fund governmental services for the citizens of Alabama. Adopted September 5, 1996.

DEPARTMENT HISTORY

In 1939, the legislature established the Alabama Department of Revenue. The act consolidated several diverse revenue functions under a single executive officer with the authority to administer the numerous and complex tax laws of the state. Although there have been periodic changes to the organizational structure, the fundamental concept of consolidating diverse functions under one management has been maintained.

The department has continued to grow, in both the number of employees and the amount of revenue collected, in order to meet the needs of a growing society. The revenue collected by the department continues to pay for services to the people of Alabama which include schools; highways; assistance to the elderly, disabled, and disadvantaged; protection of the environment; development of recreational facilities; law enforcement; and many, many more.

JOB INFORMATION

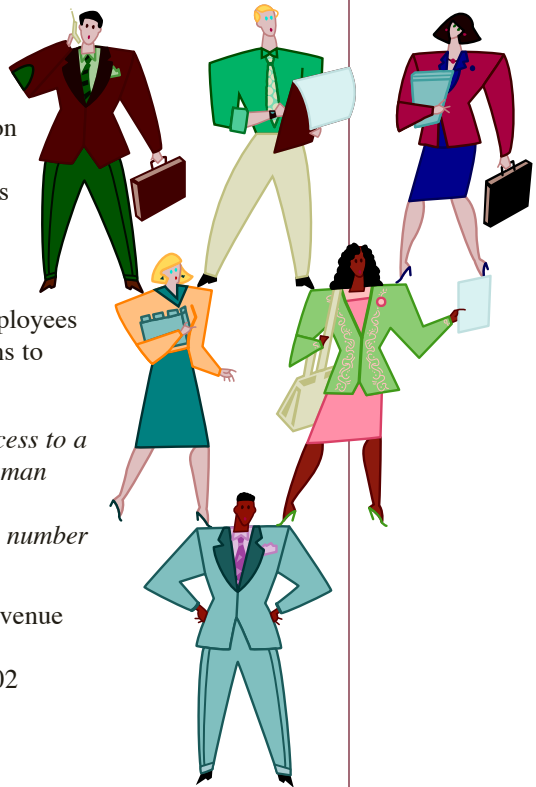
Beginning Job Titles and Salaries

Recent college graduates with degrees in Business Administration and major course work in accounting are usually employed in the Revenue Examiner I classification. Applicants with degrees in other related areas may start as State Professional Trainees; this is an entry-level class with promotional opportunities available to upper level classes such as Revenue Compliance Officer I and Tax Valuation Analyst I (see page 10).

Beginning salaries for these jobs are listed at the Alabama Department of Revenue Web site, Human Resources Division under Employment – Revenue Classifications; new employees typically start at the minimum salary listed and may receive annual raises until they reach the top of their pay scale. Employees get further raises by promotions to higher job classifications.

NOTE: *If you do not have access to a computer, you may call the Human Resources Division for salary information. See the telephone number below:*

Alabama Department of Revenue
Human Resources Division
50 Ripley Street, Room 4102
Montgomery, AL 36130
(334) 242-1670



A Typical Workday

Although all the basic auditing jobs include applying tax laws and accounting principles to specific taxpayer situations, the working conditions vary widely depending on the tax division where an individual works.

In general, auditors study tax laws, court decisions, and procedure manuals in order to accurately calculate tax liabilities. Many examiners work in the Department's main offices in Montgomery – reviewing tax returns, updating computer records, and talking with taxpayers by phone or in person. Other examiners travel to businesses or work in taxpayer service centers within one of the eight tax regions of Alabama (see map on page 16); still others travel almost constantly to audit businesses outside of Alabama. It is possible to accept a job with one division and diversify later by transferring to another type tax division.

Benefits

An attractive benefit package has always been one of the main features of state service. The items below are some of the best features:



Health Insurance

– A full package of medical and dental coverage is provided for each state employee; the state pays the premiums for this coverage. Optional health insurance may be purchased by an employee for dependents; in this case, premiums are automatically deducted from the employee's pay on a monthly basis.

Leave and Holidays – The state provides a combination of paid holidays, annual leave, sick leave, and a personal leave day which exceeds time off provided by most businesses. The holidays and personal leave day are available to every new employee and annual leave is accrued through solid work attendance. New employees will accrue 13 days of annual leave in their first year and a 25-year employee will accrue almost a month of annual leave each year.

Retirement – Retirement Systems of Alabama (RSA) invests five percent of each state employee's salary in a fund to provide pension payments for individuals as they retire. Full retirement benefits are available after 25 years; employees who stay beyond that time continue to build equity. Through this system, it is possible to receive a nice check at retirement time (for unused annual and sick leave that has accrued over an employee's career) and to earn a good monthly retirement income. Specific details about limits on leave accrual and calculations of retirement income are available from the Department of Revenue Human Resources Division. Overall, the retirement plan is recognized as one of the best in the southeast.

In addition to the benefits mentioned, the following optional programs are available:

Deferred Compensation – Two programs are available that have excellent records of providing good returns for the money invested. To encourage early and long-term participation, investments are tax deferred by the Federal Government and the minimum amount required for monthly payroll deduction is very low.

Deferred Retirement Option Plan (DROP) – As a member of the Employees Retirement System (ERS), at least 55 years old and with at least 25 years of service, an employee is eligible for the DROP program. Enrollment in the program must be in yearly increments of at least 3 years and no more than 5 years.

Credit Union – Another avenue for saving or for obtaining loans is available through the full-service State Employee's Credit Union. The Credit Union is financially solid and

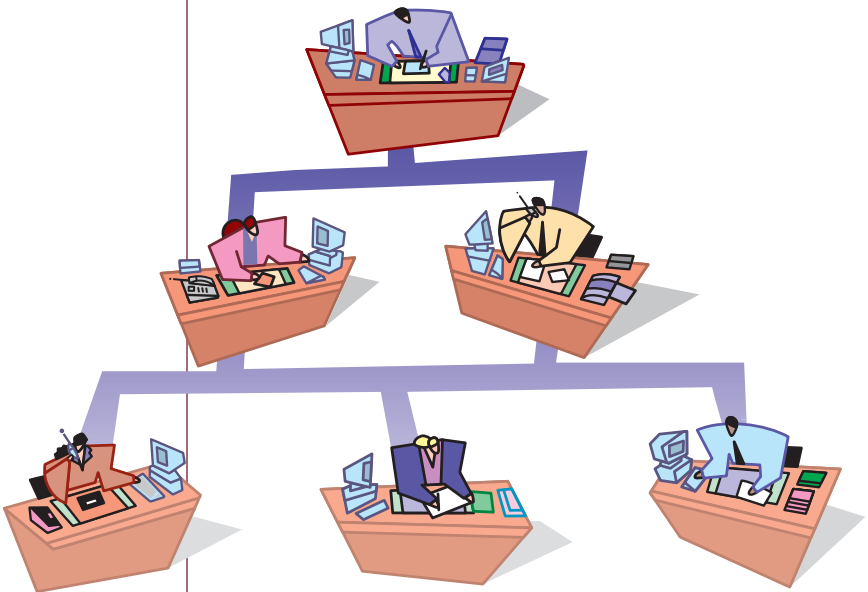
has convenient locations which make it easy to do business.

Advancement

Many beginning positions require a specific length of service before the member is eligible for promotion (for example, both the Revenue Examiner I and the State Professional Trainee positions require two years). Eligible employees apply for promotions as positions come open and take the applicable tests in competition with other department employees. This process establishes a promotional register and the highest scoring individuals interview for the job. See the Career Paths section of this book for more information.

Job Security

One of the best features about a professional career with the Department of Revenue is job security. The state must have funds in order to operate, so the department must maintain a credible work force to administer the state's tax laws.



THE APPLICATION PROCESS

Equal Employment Opportunity Policy.

The Department of Revenue will recruit, hire, train, and promote in all job titles without regard to race, color, religion, national origin, sex, age, or disability except where age and sex are essential bona fide occupational requirements, or where disability is a bona fide occupational disqualification. Furthermore, the Department will provide Equal Opportunity for qualified disabled veterans and veterans.



Initial Application

State Personnel provides the primary information through their employment guide **Challenging the Future**. They also answer inquiries by mail and phone:

State Personnel Department
64 North Union Street
300 Folsom Administrative Building
Montgomery, Alabama 36130
(334) 242-3389

The primary information will help you:

- Get the application form and tell you how to fill it out
- Tell you the application deadline (if non-continuous)
- Tell you when and where to go for the test (if your application meets the stated qualifications)

Screening Process

The screening process results in the establishment of a list of eligibles (accepted applicants or employment register) for a given job. This is the process:

- You take the test or questionnaire
- State Personnel creates the list of candidates based on the scoring of each applicant's test and/or evaluating each individual's application for job related training and experience
- State Personnel notifies you of your score or your position on the list of candidates (1st, 8th, etc.) depending on the type of employment register.

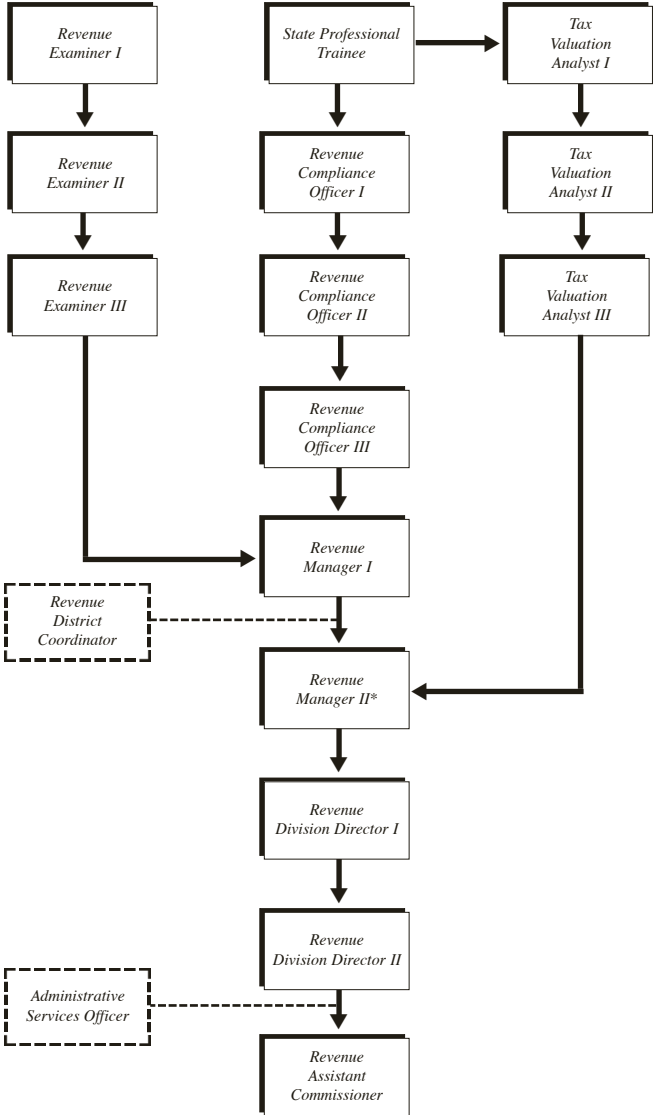
Interviewing and Hiring

As your name is reached on the list of candidates, the Director of the Human Resources Division will invite you to a job interview. The invitation letter will tell you how to contact the hiring division and provide other instructions about the job and your place on the list of candidates. Applicants who are not hired after one interview may keep their name on the list of candidates for other opportunities by following the instructions provided at the time.



CAREER PATHS

The following diagram depicts promotion opportunities available during an entire career with the Department of Revenue.



*There are other personnel classes that can be promoted to senior management starting at this level.

DIVISION INFORMATION

The Alabama Department of Revenue has 12 divisions. Most applicants with Accounting or Business Administration degrees are hired initially by one of the following five divisions. These divisions also hire employees with secretarial, clerical, or technical expertise. Further, promotional opportunities are available in these divisions.

Property Tax Division

This division administers the property tax laws of Alabama. While administrative offices are in Montgomery, field personnel work with county tax officials across Alabama. Most employees working in this area learn to appraise all types of property, both real estate and business personal property.



Other functions include appraising property belonging to public utilities; selling properties which have reverted to the state for non-payment of property taxes; publishing annual valuation guides for taxes on motor vehicles, aircraft, and mobile homes; and mapping counties for tax purposes.

Collection Services Division

As the name implies, this division collects 40 different types of state taxes as well as some 350 local, city, and county sales taxes. Usually, non-voluntary methods of

collection are necessary by the time the unpaid final assessment file reaches this division. If needed, the Department has the authority to issue garnishments on bank accounts and wages, and to issue executions which allow for the seizure and sale of real and personal property belonging to the taxpayer. The division can also request injunctions to prevent taxpayers from continuing to operate their business. Finally, taxpayers can be arrested for failing to file and pay legal tax assessments.

Individual and Corporate Tax Division

Income Tax is the largest revenue-producing section in the Revenue Department, with tax collections exceeding \$1 billion. The bulk of this revenue comes from Individual Income Tax and Corporate Income Tax while the remainder comes from Financial Institution Excise Tax and Estate Tax. Additionally, the Corporate Tax Section maintains information relative to all corporations doing business in Alabama. The division processes over two million tax returns per year.

Most of the examiners work in Montgomery while the remainder work in Taxpayer Service Centers in major cities throughout Alabama (map page 16), or travel to audit corporations throughout America. In addition to their regular work duties, division personnel assist and educate taxpayers in order to promote compliance with Alabama's tax laws.

Motor Vehicle Division

This division provides information from its central files to probate judges, license commissioners, directors of revenue, enforcement agencies, and a host of other legitimate users of such information. It also administers the Alabama Uniform Certificate of Title and Anti-Theft Act, the motor vehicle registration law, the International Registration Plan, International Fuel Tax Association, Mandatory Liability Insurance, and the maintenance of associated records. Further, the division works in close liaison with county officials who issue license plates and collect registration fees.



Sales, Use, and Business Tax Division

The division administers seven taxes for sales, use, utilities, rentals, lodgings, contractors gross receipts, and cellular services. It also administers over 350 local, city, and county sales and use taxes.

Specifically, one unit handles the day-to-day workings of all division taxes other than the state use tax. Thus, this unit responds to taxpayer questions, verifies returns, maintains files, and handles correspondence and billing. Similarly, other units handle issues related to sellers use tax, consumers use tax, assessments, and contested tax matters. Still other units conduct and verify audits in the home offices of national businesses that operate in Alabama.

Finally, in the Business Tax Section, one unit audits both in-state and out-of-state taxpayers for compliance of diverse tax laws on the severance of natural resources. Other units administer tax laws on tobacco, motor carriers, motor fuels and lubricants, and related sales taxes. Still other units oversee laws on businesses, the automotive industry, hazardous waste, and parimutuel betting.

While most applicants with Accounting and Business Administration degrees are hired in the divisions listed

above, some are hired by the following divisions. Additionally, employees with different degrees or technical expertise, or those seeking promotions may also find opportunities with the remaining divisions.

Office of the Commissioner

Employees here help with the executive management of the entire Department which includes functions such as financial operations, internal audit, taxpayer advocacy, tax data acquisition, economic development, tax policy, and media affairs.

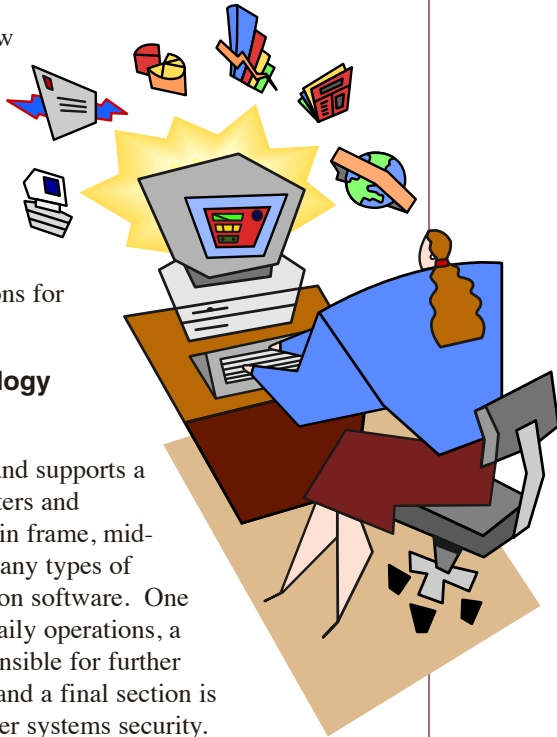
Legal Division and Administrative Law Division

Attorneys in the Legal Division litigate cases on behalf of the Department in state and federal courts. Case issues range from disputed tax assessments and personnel matters to bankruptcies and criminal prosecutions.

The Administrative Law Judge decides disputes between taxpayers and the Department. The Civil Rules of Evidence apply to the hearings which usually involve contested assessments and petitions for refund.

Information Technology Division

The division operates and supports a large variety of computers and software including: main frame, mid-range, PC, LAN and many types of operating and application software. One large section handles daily operations, a second section is responsible for further systems development, and a final section is responsible for computer systems security.



Investigations Division

This division investigates criminal tax violations, enforces various regulatory laws related to motor vehicles and motor fuels, and assists in legal cases involving criminal prosecutions of willful tax violators.

Human Resources Division

Personnel specialists work within the State Merit System framework to insure that necessary and qualified personnel are recruited, selected, and trained for all divisions in the Department of Revenue. Further, the division coordinates all personnel actions (payroll, leave, promotions, pay raises, transfers, etc.) for other divisions through the State Personnel Department.



Research Division

Individuals in the research function provide research and statistics for the legislature. This data helps evaluate the impact proposed bills may have on state budgets and revenues.

The Alabama Department of Revenue is an Equal Employment Opportunity employer.

TAXPAYER SERVICE CENTERS



ALABAMA DEPARTMENT OF REVENUE

