California State
Board of Equalization

BUSINESS TAXES SPECIALIST I, BOARD OF EQUALIZATION
EXAM CODE: 2EQ03

Department(s):	**Board of Equalization**
Opening Date:	**February 3, 2012**
Final Filing Date:	**February 24, 2012**
Type of Recruitment:	**Departmental Promotional**
Salary:	**$5328.00 to $6476.00**
Employment Type:	**Permanent Full-time** **Permanent Part-time** **Permanent Intermittent** **Limited Term Full-time** **Limited Term Part-time** **Limited Term Intermittent**
Exam Type:	**State-wide**
Location(s):	**California, State-wide** **Chicago, Illinois** **Houston, Texas** **New York, New York**

INTRODUCTION

***Note*: This examination *does not* have an "Apply Online" feature.**

Written Test Date:
California locations: - April 21, 2012
Out of State locations: – April 20, 2012

Your application will not be accepted for this promotional examination unless you are currently a Board of Equalization employee that meets the minimum qualifications or fall under SPB rule 234, 235, Government Code 18990, 18991, and 18992.

EEO

An equal opportunity employer to all regardless of race, color, creed, national origin, ancestry, sex, marital status, disability, religious or political affiliation, age, or sexual orientation.

DRUG FREE STATEMENT

It is an objective of the state of California to achieve a drug-free state work place. Any applicant for state employment will be expected to behave in accordance with this objective because the use of illegal drugs is inconsistent with the law of the state, the rules governing civil service and the special trust placed in public servants.

WHO SHOULD APPLY

This is a departmental promotional examination for the Board of Equalization.

1. Applicants must have a permanent civil service appointment with the Board of Equalization or meet the provisions of the State Personnel Board Rules 234 or 235 by **February 24, 2012** the final filing date, in order to take this examination; or

2. Must be a current or former employee of the Legislature for two or more years as defined in Government Code 18990; or

3. Must be a current or former non-elected exempt employee of the Executive branch for two or more consecutive years as defined in Government Code 18992; or

4. Must be a person retired from the United States military, honorably discharged from active military duty with a service-connected disability, or honorably discharged from active duty as defined in Government Code 18991.

For applicants under Items 2, 3, or 4, if promotional examinations are given by more than one department for the same classification, the applicant must select one department in which to compete.

FILING INSTRUCTIONS

Final Filing Date: February 24, 2012

State Applications (Form STD. 678) may be mailed to:

EXAMINATION & RECRUITMENT SECTION
BOARD OF EQUALIZATION
450 N STREET, MIC: 17
SACRAMENTO, CA 95814

Do not submit applications to the State Personnel Board.

Applications (Form STD. 678) submitted by mail, must be **POSTMARKED** (e.g., United States Postal Service), or personally delivered no later than the final filing date.

Note:
Applications postmarked or personally delivered to the Human Resources Division, Room 317, 450 N Street, Sacramento, after the final filing date will not be accepted for any reason.

Do not send your application via interoffice or interagency mail. Applications received in this manner will not be accepted and cannot be returned pursuant to California Code of regulations 174.

It is the personal responsibility of each examination candidate to submit an examination application within the timeframe and in the manner specified on this examination bulletin.

MEETING THE MINIMUM QUALIFICATIONS TO COMPETE IN THE **BUSINESS TAXES SPECIALST I**, BOARD OF EQUALIZATION EXAMINATION DOES NOT ASSURE PLACEMENT ON THE ELIGIBLE LIST. COMPETITORS MUST SUCCESSFULLY PASS THE EXAMINATION.

SPECIAL TESTING ARRANGEMENTS

If you are disabled and need special testing arrangements, mark the appropriate box in Part 2 of the "Application for Examination." You will be contacted to make specific arrangements.

REQUIRED IDENTIFICAITON

Accepted applicants are required to bring either a photo identification card or two forms of signed identification to the examination.

ELIGIBLE LIST INFORMATION

A departmental promotional eligible list will be established for **Houston, Texas; Chicago, Illinois; New York, New York; and throughout California** with the Board of Equalization. The list will be abolished 12 months after it is established unless the needs of the service and conditions of the list warrant a change in this period.

REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION

All applicants must meet the education and/or experience requirements for this examination by the written test date. All applications/resumes must include "to" and "from" dates (month/day/year), time base, and civil service class title (**not working title**). **Applications/resumes received without this information will be rejected.**

MINIMUM QUALIFICATIONS

All applications must meet the entrance requirements for this examination by **April 20, 2012 the written test date.**

Experience applicable to any one of the following patterns may be combined, on a proportional basis, to meet the total experience requirement.

Experience Requirements:

EITHER I

One year of experience in the California state service performing duties that provide a thorough knowledge of audit or compliance programs administered by the Board of Equalization in a class with a level of responsibility equivalent to that of an Associate Tax Auditor, Board of Equalization; a Business Taxes Compliance Specialist; or a Business Taxes Compliance Supervisor I.

OR II

Four years of increasingly responsible professional tax accounting, auditing, compliance, collection, or administrative tax program experience. (Experience in the California state service applied toward this requirement must include at least one year performing the duties equivalent to either an Associate Tax Auditor, Board of Equalization; Business Taxes Compliance Specialist; or Business Taxes Compliance Supervisor I.)

AND

Education Requirements: Applicants competing under non-State experience patterns for the Business Taxes Specialist, Board of Equalization, classes must have:

A. Equivalent to graduation from college with a specialization in accounting.

or

B. Completion of either:

1. A prescribed professional accounting curriculum given by a residence or correspondence school of accountancy, including courses in elementary and advanced accounting, auditing, cost accounting, and business law. **or**
2. The equivalent of 16 semester hours of professional accounting courses given by a collegiate-grade residence institution, including courses in elementary and advanced accounting, auditing, and cost accounting; and three semester hours of business law.

POSITION DESCRIPTION

Business Taxes Specialist I incumbents may be responsible for coordinating and reviewing the work of professional staff; researching and developing memoranda on tax issues, laws, and legislation; and acting as lead on large complex projects and assuming responsibility for completion or work independently to formulate and develop solutions to any problems. Incumbents perform similar lead duties as a trainer or on a task force. These roles must be accompanied by duties that reflect a highly skilled, independent consultant with the ability to act authoritatively in a functional specialty. Incumbents conduct the most difficult and complex audits, typically consisting of the largest industrial corporations in the United States, or review all field audit reports in a District Office, or in a Headquarters setting perform specialized, complex auditing work.

Various positions may require the incumbent to be fingerprinted

Positions exist in **Houston, Texas; Chicago, Illinois; New York, New York; and throughout California** with the Board of Equalization

EXAMINATION INFORMATION

This examination will consist of a written test weighted 100%. In order to obtain a position on the eligible list, a minimum rating of 70% must be attained. **COMPETITORS WHO DO NOT APPEAR FOR THE WRITTEN TEST WILL BE DISQUALIFIED.**

KNOWLEDGE AND ABILITIES

The Written Test will assess each competitor's knowledge and abilities, in some or all of the areas listed below:

Knowledge of:

1. General accounting and business law.
2. Methods and problems of organization, administration, and management.
3. Provisions of the tax laws and regulations administered by the State Board of Equalization, including related legal opinions, court decisions, or precedents.
4. Departmental policies, rules, the operations of Federal, State, and local tax, regulatory, and law enforcement agencies.
5. Methods used by violators in evading tax liability.
6. Investigative techniques and sources of information used in locating persons.
7. Methods used and remedies available for the collection of taxes.
8. The court procedures and rules of evidence.
9. The organization of the State Board of Equalization, particularly the auditing and compliance programs.
10. The legislative process.
11. General principles of automation as related to audit and compliance.

Ability to:

1. Apply the required knowledge.
2. Interpret and apply tax and fee laws, regulations, and compliance and audit procedures objectively and without bias.
3. Meet with and obtain the cooperation of persons subject to tax regulation.
4. Coordinate projects and training.
5. Make effective presentations.
6. Analyze data and situations accurately, draw sound conclusions, and take effective action.
7. Prepare clear and concise reports.
8. Communicate effectively.

VETERANS PREFERENCE

Veterans' Preference credits will not be granted in the examination as it does not meet the requirements to qualify for Veterans' Preference credit.

SELECTION PLAN

Written test will be conducted on **Saturday**, **April 21, 2012** ***anywhere within the California offices.***

Written test will be conducted on ***Friday, April 20, 2012, for the Out of State District offices (New York, Chicago and Houston.***

Candidates will be notified at least one week prior to the written test date as to the exact time and location of their written exam.

DISTINGUISHING CHARACTERISTERS

Employees must be willing to travel and work away from the office.

CONTACT INFORMATION

If you have questions concerning this examination, please call the California State Board of Equalization, Examination and Recruitment Section at (916) 324-4807. You may also contact the California State Board of Equalization in writing at 450 N Street, MIC 17, Sacramento, CA 95814.

DISCLAIMER

Please click on the link below to review the official California State Personnel Board class specification:

http://spb.ca.gov/jobs/resources/jobspecs.htm

GENERAL INFORMATION

For an examination with a written feature, it is the candidate's responsibility to contact the Board of Equalization three days prior to the written test date if he/she has not received his/her notice of appointment.

For an examination without a written feature, it is the candidate's responsibility to contact the Board of Equalization three weeks after the final filing date if he/she has not received his/her notice.

If a candidate's notice of oral interview or performance test fails to reach him/her 3 days prior to their scheduled appointment due to a verified postal error, he/she will be rescheduled upon written request.

Examination Locations: When a written test is part of the examination, it will be given in such places in California as the number of candidates and conditions warrant. However, locations of interviews or performance evaluations may be limited or extended as conditions warrant.

Applications are available at www.jobs.ca.gov, State Personnel Board offices, local offices of the Employment Development Department and the testing department on this job bulletin.

If you meet the requirements stated on this bulletin, you may take this examination, which is competitive. Possession of the entrance requirement does not assure a place on the eligible list. Your performance in the examination will be compared with the performance of the others who take this test, and all candidates who pass will be ranked according to their scores.

The testing department reserves the right to revise the examination plan to better meet the needs of the service, if the circumstances under which this examination was planned change. Such revision will be in accordance with civil service laws and rules and all competitors will be notified.

Candidates needing special testing arrangements due to a disability must mark the appropriate box on the application and/or contact the testing department.

General Qualifications: Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, and ability to work cooperatively with others; and a state of health consistent with the ability to perform the assigned duties of the class. A medical examination may be required. In open examinations, investigation may be made of employment records and personal history and fingerprinting may be required.

Eligible Lists: Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) sub-divisional promotional, 2) departmental promotional, 3) multi-departmental promotional, 4) service-wide promotional, 5) departmental open, 6) open. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in one to four years unless otherwise stated on the bulletin.

If Promotional Examinations Only: Competition is limited to employees who have a permanent civil service appointment and military veterans that meet all the minimum qualifications. Under certain circumstances, other employees may be allowed to compete under provisions of Rules 234, 235, and 235.2. State Personnel Board Rules 233, 234, 235, 235.2, and 237 contain provisions regarding civil service status and eligibility for promotional examinations. These rules may be reviewed at departmental personnel offices, at the State Personnel Board office or www.jobs.ca.gov .

If High School Equivalence is Required: Equivalence to completion of the 12th grade may be demonstrated in any one of the following ways:1) passing the General Educational Development (GED) Test; 2) completion of 12 semester units of college work; 3) certification from the State Department of Education, a local school board, or high school authorities that the candidate is considered to have education equivalent to graduation from high school; 4) for clerical and accounting classes, substitution of business college work in place of high school on a year-for-year basis.

College Education: The qualifications meeting the requirement "Equivalent to graduation from college" means satisfaction of the requirements for the bachelor's degree from an accredited, recognized institution of higher education. This means the applicant must show receipt of a bachelor's degree. Acceptable college course work must be from an accredited, recognized institution approved by the California Superintendent of Public Instruction under the provisions of California Education Code Section 94712.

Veterans' Preference Points: California Law (Government Code 18971-18978) allows the granting of Veterans' Preference Points in Open entrance and Open, Non-Promotional entrance examinations. Veterans' Preference Points will be added to the final score of all competitors who are successful in these types of examinations, and who qualify for and have requested these points by mail. In Open (only) entrance examinations, Veterans' Preference Points are granted as follows: 10 points for veterans, widows, and widowers of veterans, and spouses of 100% disabled veterans; and 15 points for disabled veterans. In Open, Non-Promotional entrance examinations, Veterans' Preference Points are granted as follows: 5 points for veterans and 10 points for disabled veterans. Employees who have achieved permanent State civil service status are not eligible to receive Veterans' Preference Points. Permanent State civil service status means the status of an employee who is lawfully retained in his/her position after completion of the applicable probationary period. This includes permanent intermittent, part-time, and full-time appointments. In addition, individuals who at any time achieved permanent State civil service status and subsequently resigned or were dismissed from State civil service are not eligible to receive Veterans' Preference Points. Veteran status is verified by the State Personnel Board (SPB). Directions to apply for Veterans' Preference Points are on the Veterans' Preference Application (STD. Form 1093) which is available at www.spb.ca.gov or from the State Personnel Board, 801Capitol Mall, Sacramento, CA 95814 and the Department of Veterans Affairs.

TTY is Telecommunications Device for the Deaf and is reachable only from phones equipped with a TTY Device. Calls may be placed using the following relay system.

California Relay Telephone Service for the Deaf or Heaing Impaired:
From TDD phones 1-800-735-2929 or from voice phones 1-800-735-2022