



# STATE BOARD OF EQUALIZATION

## BUSINESS TAXES SPECIALIST I, BOARD OF EQUALIZATION

EXAM CODE: 8EQ39

### Promotional for the Board of Equalization

*California State Government provides equal opportunity to all regardless of race, color, creed, national origin, ancestry, sex, marital status, disability, religious or political affiliation, age, or sexual orientation.*

*It is an objective of the State of California to achieve a drug-free state workplace. 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.*

#### HOW TO APPLY

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

**EXAMINATION AND RECRUITMENT SECTION  
BOARD OF EQUALIZATION  
450 N STREET MIC:17  
PO BOX 942879  
SACRAMENTO CA 94279-0017**

Applications may be delivered in person to the above street address.

**Do not submit applications to the State Personnel Board.**

#### FINAL FILING DATE

**December 22, 2008**

Applications (Form STD. 678) must be **POSTMARKED** (e.g., United States Postal Service) 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.

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

#### SPECIAL TESTING ARRANGEMENTS

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

#### EXAMINATION DATE

**Written Test will be conducted on February 7, 2009**

#### SALARY RANGE

**\$5328 – \$6476**

#### COMPETITION LIMITED TO STATE EMPLOYEES

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 December 22, 2008, the final filing date, in order to take this 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 entrance requirements for this examination by December 22, 2008, the final filing date.**

Unless otherwise stated, experience applicable to one of the following patterns may be combined on a proportional basis with experience applicable to other patterns to meet the total experience requirement.

**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, audit 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

#### REQUIREMENTS FOR

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**ADMITTANCE TO THE  
EXAMINATION (CONT)**

Taxes Compliance Supervisor I.)

And

**Education Requirements:** Applicants competing under non-State experience patterns (Pattern II above) 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:

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

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.

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**SPECIAL PERSONAL  
CHARACTERISTICS**

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

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**THE POSITION**

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.

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**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.**

**Written Test -- Weighted 100.00%**

**Scope:**

**A. 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.

**B. 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 credit** is not granted in promotional examinations.

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**NOTIFICATION OF EXAMINATION RESULTS** Results from the examination will be mailed to the candidate approximately 6 – 8 weeks after the examination process is completed.

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**QUESTIONS?** 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, California, 95814.

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### GENERAL INFORMATION

**Examination Security Information** – After the completion of your examination, you may not discuss the contents of the examination including the questions, with anyone except the interview panel members, or the Examination and Recruitment Section. Examinations are competitive and the only way another individual may unfairly learn the contents of the examination material is from you. When you talk about the examination with other competitors, it could help them score higher and impact your score or placement on the eligible list. No personal items (i.e., notes, notepads, PDA's cell phones, purses, wallets, etc.) are allowed to be used during your examination. Failure to comply can result in your disqualification from the examination and may result in disciplinary action. Evidence of copying or collusion may result in the cancellation of the examination and the debarment of the competitor from future state civil service examination of any kind.

**It is the candidate's responsibility** to contact the Board of Equalization's Examination and Recruitment Section in Sacramento (916) 324-4807, CALNET 454-4807, three days prior to the written test date if he/she has not received his/her notice.

**For an examination** without a written feature it is the candidate's responsibility to contact the Board of Equalization's Examination and Recruitment Section in Sacramento (916) 324-4807, CALNET 454-4807 three weeks after the final filing date if he/she has not received a progress notice.

**If a candidate's notice** of oral interview, self-assessment report or performance test fails to reach him/her prior to the day of the interview due to a verified postal error, he/she will be rescheduled upon written request.

**Applications** are available at State Personnel Board offices, local offices of the Employment Development Department and the Department noted on the front. Applications may also be downloaded from the State Personnel Board web site at <http://www.spb.ca.gov>.

**If you meet the requirements stated** in 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 described in this bulletin 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 Board of Equalization** 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.

**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. Ordinarily, interviews are scheduled in Sacramento, San Francisco, and Los Angeles. However, locations of interviews may be limited or extended as conditions warrant.

**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 within one to four years unless otherwise stated on this bulletin.

**Promotional Examinations Only:** Competition is limited to employees who have a permanent civil service appointment. 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 or at the Information Counter of State Personnel Board offices.

**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.

**Interview Scope:** If an interview is conducted, in addition to the scope described in this bulletin, the panel will consider education, experience, personal development, personal traits, and fitness. In appraising experience, more weight will be given to the breadth and recency of pertinent experience and evidence of the candidate's ability to accept and fulfill increasing responsibilities than to the length of his/her experience. Evaluation of a candidate's personal development will include consideration of his/her recognition of his/her own training needs; his/her plans for self-development; and the progress he/she has made in his/her efforts toward self-development.

**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.

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

California Relay Telephone Service for the Deaf or Hearing Impaired:  
From TDD phones: **1-800-735-2929**                      From voice phones: **1-800-735-2922**