



ALABAMA LOCAL TAX INSTITUTE OF STANDARDS AND TRAINING

Betty Peterson, Chairperson
Madison County

Linda McKinney, Secretary
City of Tuscaloosa

William B. "Butch" Burbage, Director
Shelby County

Phyllis Koon, Director
City of Pelham

Pat Hyland, Director
City of Mobile

ALTIST Certified Revenue Examiners Program – AUBURN UNIVERSITY - Drawer A – Center for Governmental Services – Auburn, Alabama 36849-5225

ALABAMA LOCAL TAX INSTITUTE OF STANDARDS AND TRAINING CERTIFIED REVENUE EXAMINER PROGRAM COURSE DESCRIPTIONS

Program Objectives

- To ensure professionalism and integrity in the examination of business records
- To ensure competence in the conduct of examinations and compliance with Alabama laws governing sales, use, rental and related taxes
- To ensure that private examiners remain current in their field through continuing education

CRE Core Courses

CRE Course I: Sales & Use Tax Examination-The Legal Environment addresses local tax procedures, constitutional issues, and recent legal issues affecting local government revenue examiners. Participants will discuss nexus issues such as the Yelverton case, as well as recent Attorney General opinions relevant to and impacting local revenue examiners. Attention will be given to the Taxpayer's Bill of Rights, Uniform Revenue Procedures Act, Tax Simplification Act, Local Tax Procedures Act, and procedures for appeal.

CRE Course II: Minimum Examination Program for Local Government Revenue Provides valuable information to enable local government revenue examiners to competently conduct examinations of business records with professionalism, integrity, and uniformity in accordance and compliance with Alabama laws governing sales, use, rental and related taxes. Participants will also discuss recent court rulings to remain current in their field. At the completion of this course, participants should be able to describe and perform an effective and efficient minimum examination.

CRE Course III: Understanding Laws and Regulations Governing Local Government Revenue focuses on the abilities to reconstruct income by indirect methods, use tax law, and taxes associated with leasing or renting. Also addresses audit procedures for taxpayers declaring bankruptcy, definitions of types of bankruptcies, and how to deal with statutes of limitations.

CRE Course IV: Examination Tools and Techniques focuses on the Audit Sampling process, and includes subjects such as the relationship of sampling and auditing standards, various sampling techniques, and the difference between non-statistical and statistical auditing sampling. Also addresses internal controls and its meaning to an auditor.