



## ALABAMA LOCAL TAX INSTITUTE OF STANDARDS AND TRAINING

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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

### 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

### Requirements

The Local Tax Procedures Act requires that all private examiners maintain a license and be certified as a Certified Revenue Examiner in order to practice in the State of Alabama. The requirements are:

- Two years experience (governmental auditing) or Bachelor's degree in Accounting
- Licensure of firms employing examiners
- Licensure of individuals conducting examinations
- Completion of the Certified Revenue Examiner program as developed by the Alabama Local Tax Institute of Standards and Training (ALTIST)

### Certified Revenue Examiner Program Coursework

Completion of 80 hours of coursework approved by the ALTIST Board (four 20 hour tested courses)

### Continuing Education Requirements

Completion of 40 hours of continuing education each year to retain certification; at least eight hours must be earned through the *ALTIST Certified Revenue Examiner Annual Update Course*. The remainder of the 40-hour requirement can be obtained through any approved CPE courses recognized by the National Association of State Boards of Accountancy, as well as courses offered by the County Revenue Officers Association of Alabama, Government Finance Officers Association or by the Alabama Municipal Revenue Officers Association.

### Additional Information and Registration

ALTIST Certified Revenue Examiners Program

Drawer A

Center for Governmental Services

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