



# **HOW TO PREPARE GUIDE**

## **REVENUE COMPLIANCE OFFICER I 10713**

### **WRITTEN EXAMINATION**

State Personnel Department  
64 North Union Street  
P. O. Box 304100  
Montgomery, AL 36130-4100  
Phone: (334) 242-3389  
Fax: (334) 242-1110

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## **I. INTRODUCTION**

A written examination is being given in order to establish a register for the classification of Revenue Compliance Officer I. The purpose of this guide is to help you prepare for the written exam. Since all the material you will need to take the exam will be provided at the test administration, you will not be allowed to bring this booklet to the exam with you.

## **II. THE JOB**

The classification of Revenue Compliance Officer I has a pay range of \$31,488.00 - \$47,757.60. Revenue Compliance Officer I positions are with the Department of Revenue and are located throughout the state.

Employees are responsible for collection work in the enforcement of Alabama state and local revenue laws. Work involves contact with taxpayers and their representatives for the purpose of resolving unpaid tax liabilities. Employees in this class make collections of delinquent taxes administered by the Alabama Department of Revenue, examine delinquent returns and other applicable records of taxpayers from whom collections are made for mathematical accuracy and compliance with the law, and provide testimony during court proceedings.

## **III. THE EXAMINATION**

The examination for this classification is a written, multiple-choice exam. The exam is designed to measure specific knowledges and abilities. The test is divided into five sections with each section measuring a different knowledge or ability. Applicants are presented with a test question and four possible responses to that question. Applicants then select the BEST possible response to the question. You will have 3 hours to respond to the items.

## **IV. HOW THE WRITTEN EXAMINATION WAS DEVELOPED**

A study of the Revenue Compliance Officer I classification was conducted before developing the examination. Employees who work in this position and their supervisors participated in this study to determine what job duties are performed by a Revenue Compliance Officer I and what knowledges and abilities a Revenue Compliance Officer I must possess in order to perform the job duties of the position.

The study showed that the following knowledges and abilities are associated with the job duties of the position. A Revenue Compliance Officer I must possess the knowledges and abilities listed below their first day of work before training:

**K-01 Knowledge of mathematics to include addition, subtraction, multiplication, division, and percentages as needed to calculate amounts of taxes, penalties, discounts, and interest due.**

K-06 Knowledge of tax terminology as needed to collect taxes and explain taxation procedures to others.

- K-12 Knowledge of accounting principles and terminology such as assets, liabilities, expense, and income as needed to interpret financial information, tax returns, and business records provided by taxpayers.
- K-13 Knowledge of financial principles and terminology as needed to interpret financial information, tax returns, and business records provided by taxpayers.
- K-14 Knowledge of business law to include forms of business ownership and characteristics, acquisition and ownership of real and personal property, and secured transactions as needed to establish criminal and/or civil liability for taxes and determine the ability to pay tax liability.
- K-17 Knowledge of English to include grammar, spelling, punctuation, capitalization, sentence structure, and form as needed to compose letters and memoranda, proofread information for accuracy, and complete forms.**
- A-01 Ability to read and comprehend written materials such as ADOR procedures, Code of Alabama, taxpayer documents, and public records as needed to exchange information and collect delinquent taxes.**
- A-03 Ability to communicate orally with individuals such as co-workers, taxpayers/agents, government officials, attorneys, and IRS agents as needed to explain policies, procedures, and laws and exchange information.
- A-04 Ability to interact with others to include obtaining cooperation from taxpayers, dealing with difficult individuals in a courteous manner, and listening to individuals as needed to exchange information, collect delinquent taxes, and enforce revenue laws.
- A-05 Ability to follow oral and written instructions related to revenue enforcement laws as needed to perform job duties effectively.
- A-06 Ability to operate office equipment such as copier, telephone, calculator, fax machine and typewriter as needed to document and access information, maximize work time, receive and transmit information, and store, analyze and retrieve information.
- A-07 Ability to complete forms such as expense reports, bankruptcy assessments, leave forms, and tax returns as needed to provide information and document work activities.
- A-08 Ability to perform research as needed to locate taxpayers, investigate tax violations, and collect delinquent taxes.
- A-09 Ability to operate a computer and software such as databases, spreadsheets, and word processing as needed to analyze/compile data and compose/edit reports.

- A-10 Ability to manage projects to include long-range planning, defining priorities, estimating timeframes, and coordinating activities as needed to ensure projects are completed timely and efficiently.**
- A-11 Ability to analyze records and documents such as financial statements and tax returns as needed to verify information contained in tax returns, estimate amount of taxes owed, collect delinquent taxes, and enforce revenue laws.
- A-12 Ability to read and comprehend information such as state/federal laws and regulations, business records, departmental manuals, and professional periodicals/publications, as needed to collect delinquent taxes and enforce revenue laws.**
- A-13 Ability to communicate in writing to include the proper usage of English grammar, punctuation and spelling as needed to prepare letters, memoranda, reports, and forms.**
- A-14 Ability to compare numerical data and recognize errors as needed to verify information contained in tax returns, resolve discrepancies, and collect delinquent taxes.**
- A-15 Ability to identify and make appropriate decisions to include generating appropriate solutions and recognizing needed changes as needed to perform job duties and achieve departmental goals.
- A-16 Ability to establish and maintain effective working relationships with various persons such as co-workers, representatives from other agencies, and the general public to include discussing ideas, facilitating workflow, and resolving conflicts as needed to improve performance, promote communication, exchange information, and achieve departmental goals.
- A-17 Ability to take criticism for unpopular decisions, judgments, and evaluations as needed to evaluate applications and conduct investigations without being unduly influenced by the potential reaction of affected persons.
- A-19 Ability to be persistent with delinquent taxpayers as needed to collect delinquent taxes.
- A-20 Ability to work independently and exercise professional judgment as needed to perform job duties with minimal supervision.
- A-21 Ability to use discretion and good judgment to include knowing what information is confidential and who is allowed access to confidential information as needed to maintain confidentiality of records, reports, and files.

A-22 Ability to interact with others to include obtaining cooperation from taxpayers, dealing with difficult individuals in a courteous manner, and listening to individuals as needed to obtain and provide information.

The examination for Revenue Compliance Officer I will measure the seven knowledges and abilities that appear in **bold print** on the preceding pages. The remaining abilities and knowledges cannot be measured by a written test and must be demonstrated during the probationary period if you are hired as a Revenue Compliance Officer I.

## V. WHAT TO DO BEFORE YOU COME TO TAKE THE EXAMINATION

Here are some suggestions for what to do before the examination and for getting to the exam location on the correct day, on time, and with the proper materials that you will need to take the examination.

- ✓ **Get there early.** Give yourself plenty of extra time to get to the test center and to park. If you are rushed and late, you will be upset when you get there. Plan to get there before the scheduled exam time.
- ✓ **Do not bring this booklet or any study materials with you to the exam location.** This includes notes and any manuals and source documents that you may have used to prepare for the examination. All test materials needed for the examination will be provided.
- ✓ **You must bring the test scheduling card** that you received from the State of Alabama Personnel Department. This card lists the examination title, location of exam, and date, day, and time of examination.
- ✓ **You must bring two sharpened #2 lead pencils.** You may also want to bring a highlighter.
- ✓ **You must also bring picture identification to the exam location.** This may be your driver's license, a military identification card, or a passport.
- ✓ You may bring a calculator to use for the examination. Small solar-powered or battery-operated calculators that perform basic functions such as addition, subtraction, multiplication, division, square roots, or percentages are allowed. Calculators that plug-in, utilize tape, have word processing, spelling, thesauruses, or other storage and retrieval capabilities (except basic memory functions) are not allowed. **Calculators that are a feature on a cell phone are not permitted.** Calculators are subject to inspection by exam monitors. Applicants may not borrow or share calculators at the exam site.

## TEST TAKING TIPS

- ✓ **Listen** to the test monitors and follow their instructions carefully.
- ✓ If you are not sure of an answer, **go with your first choice.**
- ✓ Work through the test **without spending too much time on any one item.**

- ✓ If you cannot decide on the best answer to a question, **skip it and go back to it later**.
- ✓ Use your watch or the clock in the room to **keep track of your time** during the test.
- ✓ It is to your advantage to **answer as many questions as possible**, even if you must guess.
- ✓ **Mark your answers on the answer sheet and NOT in the test booklet**. Only answers clearly marked on the answer sheet can be given credit.
- ✓ If at **any time before or during the exam**, you have a question, **ask the monitor for assistance**.

## VI. HOW TO PREPARE USING THIS GUIDE

This How to Prepare Guide can be used as a practice guide. The questions contained in the guide are a representation of questions that will be on the actual examination. Familiarize yourself with the sample questions that begin on page 11. You would be well-advised to read the instructions and answer each question carefully. Like the examination questions (all of which are multiple-choice), the sample items are presented in the following categories:

Section I. Mathematics

Section II. English

Section III. Reading Comprehension

Section IV. Comparing Numerical Data

Section V. Planning

The sample items are representative of each type of item that will appear on the exam. They are not necessarily based on the same information as the actual exam. All questions will be multiple-choice.

In addition, please review the General Instructions to Candidates Taking Written Examinations provided at the exam site on the day of the test.

## VII. BANDED SCORING

When the written exam for Revenue Compliance Officer I is graded, the scores will be grouped into bands. When you receive notification of how you performed on the exam, you will not be given a numerical score (i.e., 67 out of 80, 93 out of 100). Rather, you will be informed into which band (i.e., 1, 3, 6, 10) your score fell. The following information is provided to help you understand the banding procedure.

### What is banding?

Banding is one way to reduce the impact of fluctuations in test scores that do not provide meaningful information about differences in the ability to perform the job. One important purpose of testing is to identify the differences in test scores that reflect real differences among candidates. Banded scoring is a statistical procedure for grouping raw test scores that statistically

are not meaningfully different from one another. In banded scoring, bands are set objectively and statistically. They are not manipulated arbitrarily.

### **Misconceptions about banding.**

There are many misconceptions about banding and the use of banded scores. Some of the most common misconceptions are listed below. Each misconception is followed by a clarification.

***Misconception:*** *Each band should have the same number of people.*

We do not force bands to be a certain size. The people in a band are similar to each other in that statistically there is no meaningful difference in their scores. Sometimes Band 1 may be very large, and at other times it may be small. People's scores determine the size of the bands. We never know how many people will be in each band until we receive the test scores.

***Misconception:*** *Band numbers have no meaning. I don't have a score.*

Band numbers do have meaning. Think of a band as a group of tied scores. Consider that in school two students with average grades of 94.5 and 94.3 would both be grouped into the same band. Just because one student made a 94.5 and one student made a 94.3, the teacher cannot be sure that 0.2 of a point means that the student who scored 94.5 is smarter or is a better student. The scores are so close to each other that they are basically the same.

For example, think of the achievement tests that children take in school. The fine print on these tests always informs you not to focus on the numerical score but rather on the comparative score, which uses some type of grouping technique such as percentiles, standard deviations, grade levels, etc. These grouping techniques are considered forms of banding. Banding compares your performance on the test to the other test takers' performance and groups your score with others that are statistically the same.

***Misconception:*** *Band numbers are the same as letter grades.*

Band numbers are not the same as letter grades. Band 1 does not equate to an "A," Band 2 to a "B," and so on. In school, a predetermined numerical range of scores (i.e., 90-100, 80-90, 70-80) equals an alphabetical value (i.e., A, B, C). This grading system is a form of banding. In this case, unlike grade school, the width of bands is not set in advance. Scores are banded only in relation to one another, so you compete against other test takers. The scores of all test takers determine the width of the bands, and your score is set in relation to the scores of your peers.

***Misconception:*** *A banded score on one test has the same value as a banded score on another test.*

Banded scores are test-specific and cannot be compared from test to test. Consider that a test taker scored 88 on one test, and the highest score of all test takers was 89. It is likely for this exam that the test taker who scored 88 would be in Band 1. However, if the same person scored the same grade on another test, and the highest score of all test takers was 100, the person may be in Band 2 or Band 3. Candidates' scores vary on each test, and since candidate scores determine the width of bands and into which band test takers fall, the value of a banded score varies from test to test.

**Misconception:** *People with the most seniority who have been on the job longest should be in the top bands.*

People with the most experience do not always fall into the top bands. Time spent in a job may not be the same as possessing a knowledge, skill, or ability needed to perform the job. The people with the strongest knowledges, skills, and abilities (or who did best on the exam) will be in the top bands. Some of the people in the top bands will have been in similar jobs for a long period of time, and others will have been in similar jobs for a short period of time. Years of service do not always equal proficiency. Candidates with seniority or experience do not automatically perform best on the test. Regardless of seniority, candidates who display the appropriate knowledges, skills, and abilities perform best on the test.

**Misconception:** *A standing in Band 4 or below automatically indicates failure or ineligibility for jobs.*

A band number of 4 or lower is not automatically equated with failure. For one test, there may only be 4 bands, and for another test, there may be 14 bands. So, your success on the test based on your position in a band varies from test to test. Your standing in a band does not indicate whether or not you pass or fail the test. The true test of success in your employment opportunities is whether or not you can be certified and considered for a job vacancy.

**Misconception:** *Banding replaced the “Rule of 10.”*

Banding did not replace the “Rule of 10.” The “Rule of 10” determines the number of bands to be certified. In the past, tied scores referred to an actual numerical score (e.g., two candidates with a score of 98.98 were considered tied) while now all of the scores within a band are considered tied.

**Misconception:** *People in a band do not differ.*

When several people are placed in the same band, it does not mean that those people do not differ at all. Instead, it means that their scores on the exam do not differ enough to be separate scores.

## **VIII. GENERAL QUESTIONS ABOUT THE REVENUE COMPLIANCE OFFICER I JOB**

### **Are there any vacancies for the Revenue Compliance Officer I?**

You may contact the Human Resources Division of the Department of Revenue to receive information on current or future vacancies.

### **How are vacancies filled for the Revenue Compliance Officer I?**

The top ten applicants on the register are sent to the Department of Revenue for consideration. Since the banded scoring process is used, all of the scores within a band are considered tied. Therefore, all names within a band are certified out to the agency, which may include more than 10 names. The names of people not selected stay on the register to be considered for future jobs. Persons are usually hired at the minimum of the pay range.

### **Test Results**

Four to six weeks after completing the exam, you will receive a Notice of Examination Results postcard in the mail. This postcard will identify your score, or band placement, for the written exam. If you have not received your score within four to six weeks, you should call the State Personnel Department.

In addition to your Band placement, you may also obtain your standing, or rank on the register, online at [www.personnel.alabama.gov](http://www.personnel.alabama.gov). From the home page, you should click on “Applicants” and then “Register Standings,” and follow the instructions. For security purposes, you must now create an online profile in order to access your standing.

### **How long will I remain eligible for appointment?**

If you pass the examination, your name will remain on the employment register for two years. You will be notified by mail when to reapply.

### **Reasonable Accommodations**

If you would like to request special testing accommodations or have any questions concerning the test site or testing conditions, please contact the State Personnel Department at (334) 242-3389.

### **Rescheduling a Written Examination**

If there is a conflict in your schedule, and you are unable to attend the written exam at the time and date for which you have been scheduled, you must resubmit your Application for Examination. The State Personnel Department will schedule you for the next available administration of this written exam.

### **Administrative Questions**

If you have any administrative questions or concerns about the exam or questions about any of the information presented in this booklet, you should contact the State Personnel Department. Exam administrators are not allowed to provide specific information about the content of the exam.

## IX. SAMPLE TEST QUESTIONS

### Section I. Mathematics

- 90% of 82 is what number?
  - 80.7
  - 73.8
  - 75.4
  - 88.3
- Thirty-seven percent of \$82,600 is equal to \_\_\_\_\_.
  - \$27,560
  - \$28,075
  - \$29,550
  - \$30,562
- 200 applicants have applied for a job. 112 of these applicants are female, and the rest are male. 37 female applicants and 28 male applicants qualify for the job. What percentage of female applicants qualified for the job?
  - 14%
  - 18%
  - 25%
  - 33%

### Section II. English



**In the sentences below, an asterisk (\*) replaces a punctuation mark. On your answer sheet, mark the response that indicates the missing punctuation mark.**

- I do not know the answer to your question (\*)
  - semicolon (;)
  - period (.)
  - hyphen (-)
  - comma (,)
- She said Mary's file cannot be completed today (\*) therefore, Mary asked for an extension.
  - period (.)
  - colon (:)
  - semicolon (;)
  - comma (,)



**Determine which of the following options best describes the grammatical error in the sentence below.**

3. You was sitting down there when I lay the radio down.
  - A. The subject and the verb do not agree.
  - B. The sentence is confusing due to a misplaced modifying word or phrase.
  - C. The sentence mixes present and past tense.
  - D. There is no error.

### **Section III. Reading Comprehension**



**You are given a short paragraph. Read the paragraph and then select from the four options the statement that best summarizes the main idea of the paragraph.**

To produce effective business letters, a correspondent should always formulate in his or her mind, or on paper, a simple but definite plan of what to say and how to say it.

1. According to the passage, which statement is true?
  - A. Some preparation for writing a letter is necessary.
  - B. There should be no direct dictation.
  - C. More attention should be given to the proper form than to content.
  - D. The writer should first outline his letter on paper in longhand.

Each file must include sufficiently detailed reports on income, taxes paid, taxes owed, and length of time the taxes have been owed. This information is needed to determine interest to be charged on the taxes owed. Data should be obtained from the department's database.

2. According to the passage, which of the following is NOT included in the file?
  - A. Income
  - B. Address
  - C. Taxes paid
  - D. Taxes owed

## Section IV. Comparing Numerical Information



Use the following information to answer question 1.

**Chart (Original)**

Business Number	Amount of Taxes Owed
1	\$6,127
2	\$2,125
3	\$10,800
4	\$21,755

**Chart (Final)**

Business Number	Amount of Taxes Owed
1	\$6,127
2	\$2,225
3	\$10,800
4	\$21,755

1. Which of the following businesses has an error in amount of taxes owed?
  - A. 1
  - B. 2
  - C. 3
  - D. 4

## Section V. Planning



Read the situation and answer the following question based on the information provided.

Your supervisor will be out of the office today. You arrived at work at 8:00 am. You have a meeting today at 11:00 am that cannot be rescheduled. You need to leave by 10:30 am and will not return to the office. Michelle Thomas, an Administrative Support Assistant I, is the only other employee in the office today. However, she does not type. Your supervisor left a note listing the following tasks that must be completed today:

1. Type the Anderson report (2 hours to complete).
  2. Sort and distribute mail (30 minutes to complete).
  3. Call Miriam Houston about the Anderson report (10 minutes to complete).
  4. Post the new dividend rates by 12 noon today (20 minutes to complete).
  5. Set up the conference room for the next day's 8:00 am meeting (20 minutes to complete).
  6. File dividend reports (2 hours to complete).
1. Which of the following tasks would you be forced to perform yourself?
    - A. File dividend reports
    - B. Set up the conference room
    - C. Type the Anderson report
    - D. Sort and distribute the day's mail

## **Answers to Sample Questions**

### **Section I. Mathematics**

1. B
2. D
3. D

### **Section II. English**

1. B
2. C
3. A

### **Section III. Reading Comprehension**

1. A
2. B

### **Section IV. Comparing Numerical Data**

1. B

### **Section V. Planning**

1. C