



**LOUISIANA ASSOCIATION OF TAX ADMINISTRATORS
CERTIFIED TAX EXAMINER**

APPLICATION FOR CERTIFICATION

By the Certified Testing Committee of the LATA

Name _____

Title _____

Employer _____ LATA Member Yes No

Approved By _____ Date _____

Inside this application, you will find the following:

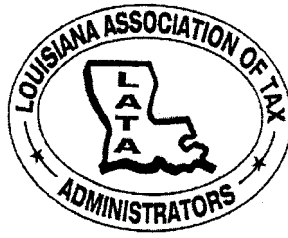
1. Overview of the Certification Program
 - a. Purpose
 - b. Eligibility for Certification
 - c. Application for Certification
 - d. Testing
 - e. Recertification
2. Summary of General Eligibility Requirements & Applicant's Statement
3. Code of Ethics
4. Application for Certified Tax Examiner

**PLEASE MAIL YOUR COMPLETED APPLICATION AND ACCOMPANYING \$75.00 FEE
BETWEEN SEPTEMBER 1, 2022 – SEPTEMBER 30, 2022 TO:**

**LATA CERTIFIED TESTING COMMITTEE
C/O CHANTEL FREEMAN
LIVINGSTON PARISH PUBLIC SCHOOLS
P.O. BOX 1030
LIVINGSTON, LA 70754**

CHECKS ARE TO BE MADE PAYABLE TO LATA

***IMPORTANT NOTES: Application fees are non-refundable once your application is approved.
Applications with postmark dates after September 30, 2022 will be considered late and will not be accepted by
the Certified Testing Committee.***



Louisiana Association of Tax Administrators Certification Program

CERTIFIED TAX EXAMINER

Dear Applicant:

The Certified Testing Committee of the Louisiana Association of Tax Administrators is happy to announce that the task of developing a certification program is complete. While we understand that the program will have to expand and adapt to the ever-changing world of taxation, we are confident that our current program will meet the needs of our membership with very little adjustments and/or enhancements at least for a few years to come.

We strongly believe that this program will enhance you individually as an LATA member, as well as the entire organization. Please take the time to read the guidelines and the application for the program thoroughly.

The following pages contain a synopsis of the program as well as the actual application for certification. If you still have questions, concerns, or suggestions pertaining to the program, please feel free to contact anyone on the Certified Testing committee.

Sincerely,

***Louisiana Association of Tax Administrators
Certified Testing Committee***



LOUISIANA ASSOCIATION OF TAX ADMINISTRATORS CERTIFIED TAX EXAMINER

OVERVIEW OF THE CERTIFICATION PROGRAM

Purpose

The purpose of this program is to enhance the abilities and credibility of the membership of the Louisiana Association of Tax Administrators (hereinafter referred to as LATA).

Eligibility for Certification

The program is intended to be inclusive of all individuals deemed a Louisiana governmental entity or Louisiana Sales Tax Commission "sales and use tax auditor" and recognized as such by the entity for which they serve whether it is in the public or private sector. However, the entity will serve as the sponsor for the applicant through its membership in the organization. The applicant must be employed and maintain employment through Louisiana governmental entity or Louisiana Sales Tax Commission LATA organizational member in order to maintain the certification once it is achieved.

Educational Requirements – A bachelor's degree from an accredited college/university is required. In addition to a degree, 15 college semester hours of accounting are required, but experience may be substituted for the accounting hours. Substitution is allowed at the rate of one year auditing experience with a Louisiana governmental entity or Louisiana Sales Tax Commission for three semester's hours of accounting. If experience is substituted for the accounting semester hours, then the number of years needed to substitute for the accounting semester hours would be in addition to the number of years required in the Experience Requirements section. (Example...If an Auditor has a bachelor's degree plus 12 hours of accounting, the Auditor would need three years of auditing experience to be eligible to sit for the Certified Tax Examiner exam. Two years required by Experience requirements and one year experience to substitute for the additional three semester hours of accounting.)

Experience Requirements – The applicant must have at least two (2) years experience in sales and use tax auditing with a Louisiana governmental entity or Louisiana Sales Tax Commission. If, however, the applicant is recognized by the State of Louisiana as a CPA or any other professional accountancy board, only one (1) year is required to meet the experience requirement.

Attendance Requirements – The applicant must have attended a minimum of one (1) LATA Conference twenty-four (24) months prior to the date of the application. Any other pre-approved LATA Training will substitute for the one meeting minimum requirement.

Application for Certification

Once the applicant has met all of the stated qualifications, the application for certification must be mailed to the Certified Testing Committee for a validity review. Also, there is a **\$75.00** application fee that should also be included made payable to LATA. The application and the fee should be postmarked by the **30th** day of September each year to allow for testing. Upon validation, the committee will contact the applicant to inform them of the test date and time.



Testing of Applicant

All applicants meeting the designed criteria will be subjected to a test of their knowledge. The test will be administered once a year. Successful passage of the test will require a composite score of 75%. If an applicant fails the test, he/she will be allowed to again retest the following year with new questions developed by the Board of Directors and the Certified Testing Committee. The applicant must remit the testing fee for re-examination.

Continuing Professional Education / Recertification

After achieving certification, the applicant must continue to strive to maintain that honor. Certified Tax Examiner candidates who pass the CTE exam will be required to obtain continuing professional education to keep their certification. The recertification will be granted in every even numbered year. The reporting period for continuing professional education runs from October 1st to September 30th. Twenty-eight (28) hours must be obtained in a two-year reporting period or 14 hours in a one-year reporting period. CTE candidates who pass the exam in an odd number year will receive a grace period with regards to obtaining continuing professional education. The grace period will be the portion of the CPE reporting period that falls when the exam is given until September 30th of the next year. These candidates must report CPE for the reporting period that runs from the next even numbered year starting in October through September. They will be required to obtain and report 28 hours of CPE. Candidates who pass the CTE exam in an even number year will receive a grace period from the month tested through September of the next year. As their grace period ends in the middle of a CPE reporting period, they will only have to obtain 14 hours CPE for the reporting period ending in the next even year September.

The number of hours earned must include at least one (1) registered participation at an LATA meeting (conference) annually. The LATA Certified Testing Committee has established CPE credit that will be allowed for attendance at the following LATA meetings:

- | | |
|--|--|
| 1. Auditor Chat Room only (2 credits) | 4. Auditor Workshop only (2credits) |
| 2. Entire Quarterly Conference (8 credits) | 5. Information Exchange Meetings (2 credits) |
| 3. Non-Conference Committee Meetings | |

Entire Conference attendance will earn 8 hours of CPE class credit; for participation in the other above meetings or seminars, credit will be given on an hour for hour basis. Instruction or moderation of a sales and use tax related class will earn double the hours normally associated with attendance only. Of the required twenty-eight (28) hours, fourteen (14) hours must be sales and use tax related.

Failure to meet the Certified Testing requirements will result in the loss of the certification and all accumulated hours. The participant will then have two (2) years to again achieve the necessary hours needed to re-certify, but will also have to retest. Hours will not apply to LATA Conference meetings or the Board of Directors meeting.



**LOUISIANA ASSOCIATION OF TAX ADMINISTRATORS
CERTIFIED TAX EXAMINER**

APPLICATION FOR CERTIFICATION

SUMMARY OF GENERAL ELIGIBILITY REQUIREMENTS

1. Applicant must currently be employed as a sales and use tax auditor for a Louisiana governmental entity or Louisiana Sales Tax Commission and have at least two (2) years experience sales and use tax auditing. If the applicant is recognized by the State of Louisiana as a CPA or any other professional accountancy board, only one (1) year is required to meet the experience requirement.
2. Applicant must have a bachelor's degree with a minimum of 15 semester hours of accounting or a year sales tax auditing experience for a Louisiana governmental entity or Louisiana Sales Tax Commission can be substituted for three semester hours of accounting as needed. If, however, the applicant is recognized by the State of Louisiana as a Certified Public Accountant (CPA) or any other professional accountancy board, the educational requirement shall have been met.
3. Applicant must adhere to the attached Code of Ethics for Certified Tax Examiner.
4. The tax entity to which they represent must be a member in good standing of the LATA.

APPLICANT'S STATEMENT

I hereby apply for certification as a Certified Tax Examiner by the LATA, and hereby attest that I have met the General Eligibility Requirements and that the following statements and presentations are accurate and true to the best of my knowledge.

Signature _____ Date _____



**LOUISIANA ASSOCIATION OF TAX ADMINISTRATORS
CERTIFIED TAX EXAMINER**

CODE OF ETHICS

A **TAX EXAMINER** is a professional who is dedicated to the service of the state and local taxing authorities of Louisiana. As such, the professional's behavior must conform to a code of ethics. The code must be both idealistic and realistic as applied to our members in the day-to-day practical application of its principles. The tax examiner shall assume the responsibility of providing expertise in the profession and to maintain exemplary standards of conduct both professionally and morally. It is understood that the tax examiner's actions are observed and evaluated by fellow employees and professionals, members of the community, the taxpayers, and the taxing authorities served.

THEREFORE, and to these ends, members of the Louisiana Association of Tax Administrators subscribe to the following statements of ethical standards.

THE TAX EXAMINER / TAX PROFESSIONAL SHALL:

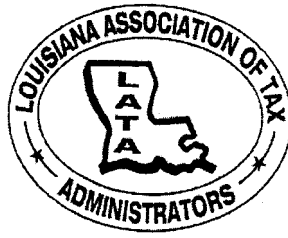
- Recognize the fact that the chief function of government in our country is to serve and act in the best interest of the citizens.
- Obey all federal, state and local laws, which govern the activities of tax professionals.
- Be dedicated to the highest ideals of honesty and integrity in all matters in order to merit the respect and confidence of the citizens and officials of the governmental bodies served.
- Ever strive to be impartial, fair, neutral and uniform in the administration of the tax laws, without regard to personal bias, family relationships, business dealings or other apparent conflicts of interest, and grant no exemption, exclusion, credit or other advantage to any taxpayer or group of taxpayers, which is not provided by law.
- Record that which is true and maintain and preserve that which is entrusted to him/her in accordance with the law.
- Provide prompt, efficient and quality service to the community and government agencies served in an effort to exceed their expectations.
- Allocate the tax among the taxing authorities served in accordance with the incidence of taxation and the law.
- Seek no favor; shall be totally convinced that personal gratification, profit secured by confidential information, failure to perform one's duty or the misuse of public time is not only illegal, but is dishonest.



- Be dedicated to the concept that effective democratic state and local government, administered by quality public officials who are focused on constructive and creative public service, instills in the citizens a deep sense of confidence and trust.
- Refrain from all partisan political activities that would impair performance of a tax professional.
- Make every reasonable effort to collect the proper amount of tax revenue due at the lowest possible cost to those we serve, and in a manner that warrants the highest degree of confidence in our integrity, efficiency, effectiveness and fairness.
- Respond to valid taxpayer refund claims and other known overpayments with the same diligence as employed in the collection of taxes.
- Attempt to determine the extent of compliance and the reasons for noncompliance. Then by educating dealers regarding their responsibilities and rights, encourage the highest possible level of voluntary compliance with the tax laws.
- Maintain taxpayer confidentiality in accordance with the law.
- Be punctual in responding to taxpayer communications.
- Continually search for and implement more effective and efficient ways to improve the ethical performance of all members of our honorable profession.

These things, I, as a Tax Examiner, do pledge to do in the interest and purposes for which our office has been established.

Signature



**LOUISIANA ASSOCIATION OF TAX ADMINISTRATORS
APPLICATION FOR CERTIFIED TAX EXAMINER**

I. PERSONAL DATA

Name _____
 Last First Middle

Home Address _____
 City State Zip Code

Mailing Address _____
 City State Zip Code

Home Telephone Number (_____) _____ Alternate Phone Number (_____) _____
 Area Code Area Code

II. EMPLOYMENT DATA

If certification(s) from a professional accountancy board will be used to meet one year of the work experience requirement, a copy of the certificate(s) must be provided with this application.

Employer's Name _____

Employer's Mailing Address _____
 City State Zip Code

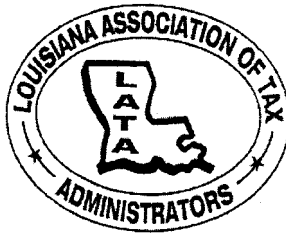
Employer's Phone Number (_____) _____ Fax Number (_____) _____
 Area Code Area Code

Current Position _____ From _____ to _____
 (Month/Year) (Month/Year)

E-Mail Address _____

Years Experience in Sales & Use Tax Auditing (List starting dates to ending dates):

Brief Description of Job Duties:



**LOUISIANA ASSOCIATION OF TAX ADMINISTRATORS
APPLICATION FOR CERTIFIED TAX EXAMINER**

III. OTHER EMPLOYMENT

A. Employer's Name _____

Employer's Mailing Address _____
City State Zip Code

Employer's Phone Number (_____) _____ Fax Number (_____) _____
Area Code Area Code

Former Position _____ From _____ to _____
(Month/Year) (Month/Year)

Brief Description of Job Duties:

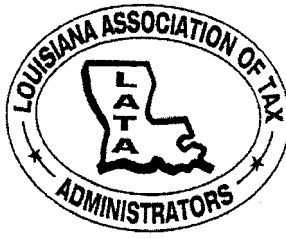
B. Employer's Name _____

Employer's Mailing Address _____
City State Zip Code

Employer's Phone Number (_____) _____ Fax Number (_____) _____
Area Code Area Code

Former Position _____ From _____ to _____
(Month/Year) (Month/Year)

Brief Description of Job Duties:



**LOUISIANA ASSOCIATION OF TAX ADMINISTRATORS
APPLICATION FOR CERTIFIED TAX EXAMINER**

IV. EDUCATION

*To receive credit for your education requirements, **you must provide a copy of your diploma.** If your degree is in a field other than Accounting, **you must also provide a copy of your transcript,** which documents the minimum requirement of 15 hours in accounting from the university, college or other institution. If certification(s) from a professional accountancy board will be used to meet the education requirement, **a copy of the certificate(s)** must be provided with this application.*

Degree Conferred: Bachelor of Arts Bachelor of Science

Date Degree Conferred: _____

Major: Accounting Finance Economics Business Administration

Other Business Related Field (Please specify) _____

Other Non-Business Related Field (Please specify) _____

University or College Name: _____

Location (City and State): _____

Total Accounting Curriculum Hours (Please Check One):

0 Hours 1 to 14 Hours 15 to 30 Hours 30 or More Hours

Professional Certifications:

1. Certifying Organization _____
Certification Obtained _____
Date of Certification _____

2. Certifying Organization _____
Certification Obtained _____
Date of Certification _____



**LOUISIANA ASSOCIATION OF TAX ADMINISTRATORS
APPLICATION FOR CERTIFIED TAX EXAMINER**

V. CONFERENCE & LATA TRAINING ATTENDANCE

Please list all LATA conferences attended.

Conference / Training Attended	Beginning Date	Ending Date	Beginning Time	Ending Time	Location of Conference/Training (City and State)	CPE Hours
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						

CPE Requirement for Re-certification: 28 hours per 2 year reporting cycle



**LOUISIANA ASSOCIATION OF TAX ADMINISTRATORS
APPLICATION FOR CERTIFIED TAX EXAMINER**

SUMMARY

EDUCATION requirement: Yes No
EXPERIENCE requirement: Yes No
ATTENDANCE requirement: Yes No

\$75 Application Fee Enclosed Yes No
Copy of Diploma Yes No
Copy of Transcript Enclosed Yes No
Copy of CPA certificate Yes No
Applicant's Statement signed Yes No
Code of Ethics signed Yes No

.....
FOR LATA USE ONLY

Applicant eligible to take test: Yes No
Applicant notified of eligibility: Yes No

Date tested: _____

Achieved Score: _____