

TAX INVESTIGATOR

CLASS TITLE:

Class Code: 02683200

Pay Grade: 23A

EO: B

CLASS DEFINITION:

GENERAL STATEMENT OF DUTIES: To conduct office and field investigations concerning violations of the various tax statutes administered by the Division of Taxation; to conduct field or office investigations resulting from complaints of alleged tax evasion, avoidance or fraud with reference to the state's tax laws, rules and regulations; and to do related work as required.

SUPERVISION RECEIVED: Works under the supervision of a superior from whom instructions are received and who evaluates the work through the review of reports, conferences and field visits.

SUPERVISION EXERCISED: Usually none.

ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:

To conduct in field or office investigations resulting from complaints of alleged tax evasion, avoidance or fraud with reference to the state's tax laws, rules and regulations; and to do related work as required.

To conduct investigations of assigned tax matters with reference to the state's tax laws, rules and regulations.

To conduct inspections on the premises of cigarette distributors, dealers, wholesalers, manufacturers and others subject to the state's excise tax laws, particularly those laws and regulations pertaining to cigarettes.

To assist in case preparation and/or compilation of evidence for administrative hearings and/or court presentations including, but not limited to, interviewing witnesses and taking their statements, and reviewing and obtaining records and other documents appropriate and necessary.

To appear in court and give testimony.

To assist and coordinate with state, local and federal law enforcement authorities in the enforcement of state and federal laws, rules, and regulations involving alleged violations committed in such aforementioned areas, as required.

To review and examine motor fuel distributor reports for discrepancies in reporting.

To perform verifications of distributor motor fuel inventories, as required.

To conduct surveillance in order to detect illegal conversion of heating oil to diesel fuel.

To prepare necessary reports and maintain accurate records and files.

To assist in handling inquiries regarding the state's various tax laws.

To prepare records and reports as directed.

To do related work as required.

REQUIRED QUALIFICATIONS FOR APPOINTMENT:

KNOWLEDGE, SKILLS AND CAPACITIES: A working knowledge of the Division of Taxation forms, notices and other documents and the ability to identify, evaluate and extract information from various documents; a working knowledge of interview and investigative techniques used in the collection of delinquent taxes and the ability to apply such techniques; the ability to participate in and conduct internal, administrative and criminal investigations; the ability to prepare cases for administrative or court presentation, and to appear before hearing officers and in court and give testimony; the ability to cooperate with state, local, and federal law enforcement agencies; and to coordinate departmental operations with the activities of such law enforcement agencies.: a working knowledge of the legal principles concerning property rights; a working knowledge of the use of a PC and database; the ability to use judgment to ensure that appropriate tax laws, regulations and procedures are

interpreted with consistency and equity for all taxpayers; the ability to prepare reports and maintain effective working relationships with superiors and associates, the public and other state agencies; the ability to enforce laws with firmness and tact; and related capacities and abilities.

EDUCATION AND EXPERIENCE:

Education: Such as may have been gained through: graduation from a four year college of recognized standing with specialization in Criminal Justice or Law Enforcement; and

Experience: Such as may have been gained through: extensive employment of at least five (5) years in an investigatory capacity in a law enforcement agency.

Or, any combination of education and experience that shall be substantially equivalent to the above education and experience.

SPECIAL REQUIREMENT: At the time of appointment and continually thereafter, must possess and maintain a valid motor vehicle operator's license.

Class Revised: November 12, 2005

Class Revised: September 16, 2018