

TAX INVESTIGATOR I

NATURE OF WORK IN THIS CLASS:

This is moderately complex professional tax investigative work involving suspected tax fraud cases.

Employees in this class perform routine professional investigative duties independently after initial training and work under closer supervision in a variety of more complex developmental assignments.

ILLUSTRATIVE EXAMPLES OF WORK: *(These examples do not list all the duties which may be assigned; any one position may not include all the duties listed.)*

Makes pre-investigative analysis of assigned individual, partnership and corporate tax returns involving potential fraud issues; results of analysis are discussed with senior investigators for further determination of any questionable items.

Conducts interviews and interrogations of taxpayers, their representatives, third party witnesses to ascertain whether all income from all sources were properly reported; researches court files, legal documents and records; obtains affidavits and documentary evidence for compliance with rules of evidence.

Prepares reports of investigations.

May testify in court as a government witness in the criminal prosecution of a fraud case.

Performs related work as assigned.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

Knowledge of the principles and practices of accounting.

Knowledge of the principles and practices of income tax auditing.

Knowledge of income and business privilege tax laws.

Ability to learn and apply tax fraud procedures and investigative techniques.

Ability to learn and apply the procedures of criminal and civil rules of evidence.

Ability to conduct interrogations and interviews.

Ability to interpret and apply pertinent laws, rules, regulation, court decisions and other

program guidelines.

Ability to conduct covert surveillance and undercover activities.

Ability to maintain confidential information.

Ability to secure the confidence, good will and cooperation of others.

Ability to communicate effectively, orally and in writing.

Ability to maintain records and prepare technical investigative reports.

Ability to develop skill in the use and care of firearms.

Skill in the safe operation of a motor vehicle.

MINIMUM EXPERIENCE AND TRAINING:

- A. One (1) year of experience as a Tax Investigator Assistant, Revenue Agent III or equivalent work and graduation from a recognized college or university with a Bachelor's degree in accounting, business administration or related field, including or supplemented by 18 semester hours in intermediate/advance level accounting, auditing and income tax subjects; or
- B. One (1) year of experience as a Tax Investigator Assistant, Revenue Agent III or equivalent work and possession of a certificate as a Certified Public Accountant in a state, territory or the District of Columbia; or
- C. Any equivalent combination of experience and training which provides the minimum knowledge, abilities and skills.

NECESSARY SPECIAL QUALIFICATIONS:

Possession of a valid driver's license.

ESTABLISHED: JULY 1980

AMENDED: JANUARY 2005

PAY GRADE: M

HAY EVALUATION:	KNOW HOW:	E I 1	200
	PROBLEM SOLVING:	E 3 (33%)	66
	ACCOUNTABILITY:	E I C	76
			342

Note: This standard supersedes all previous standards.



VERNON P. PEREZ
Executive Director
Civil Service Commission