

## TAX INVESTIGATOR II

### **NATURE OF WORK IN THIS CLASS:**

This is complex professional criminal investigative work involving potential tax fraud cases.

Employees in this class perform the full range of complex criminal investigative work, including independent work in specialized areas of the profession. Employees often serve as team or group leaders over less experienced professional staff.

### **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.)*

Reviews complex tax returns and documents and initiates preliminary investigations to determine criminal potential; develops plans of investigation, identifying areas of possible fraud; acts as agent-in-charge of an investigation, coordinating the activities of other investigators.

Conducts interviews and interrogations of taxpayers, their representatives, third party witnesses and other officials; initiates, serves and develops information on service of summons to financial organizations and others; obtain affidavits and documentary evidence.

Researches complex tax issues through court cases, Internal Revenue Code, Tax Service Manuals, Regulations and other guidelines.

Prepares memoranda of interviews, outlines for interrogation, interdepartmental transmittals and comprehensive reports of criminal investigations detailing the venue and statute of limitations, civil findings as compared to proposed criminal findings and recommendations with the necessary documentation as evidence.

Assists the Guam or U.S. Attorney in preparing cases for criminal trial; testifies in court as a government witness.

Performs related duties as required.

### **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.

Knowledge of the principles and techniques of criminal investigation.

Knowledge of the criminal/civil rules of evidence.

Ability to plan, organize and conduct investigations involving suspected tax fraud cases.

Ability to interpret and apply pertinent laws, rules, regulations, court decision and other guidelines.

Ability to conduct interviews and interrogations.

Ability to conduct covert surveillance and undercover activities.

Ability to maintain confidential information.

Ability to make work decisions in accordance with program guidelines.

Ability to lead the work of others.

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 fact-finding techniques.

Skill in the safe operation of a motor vehicle.

**MINIMUM EXPERIENCE AND TRAINING:**

- A. Two (2) years of experience as a Tax Investigator I, or equivalent work and graduation from a recognized college or university in accounting, business administration or related field, including or supplemented by 18 semester hours of intermediate/advance accounting, auditing and income tax subjects; or
- B. Two (2) years of experience as a Tax Investigator I 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:**                 **APRIL 1984**  
                                     **JANUARY 2005**

**PAY GRADE:**               **N**

<b>HAY EVALUATION:</b>	<b>KNOW HOW:</b>	<b>E I 2</b>	<b>230</b>
	<b>PROBLEM SOLVING:</b>	<b>E 3 (33%)</b>	<b>76</b>
	<b>ACCOUNTABILITY:</b>	<b>E I C</b>	<b><u>87</u></b>
			<b>393</b>

**Note: This standard supersedes all previous standards.**



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**VERNON P. PEREZ**  
**Executive Director**  
**Civil Service Commission**