

TAX INVESTIGATOR ASSISTANT**NATURE OF WORK IN THIS CLASS:**

This is professional work involved in providing assistance to tax investigators involve in tax investigation functions of the Department of Revenue and Taxation, which generally involve tax fraud.

Employees in this class after initial training work with higher level tax investigators in performing segments of investigations. Employees receive detailed instructions with assignments at the beginning of the training period and perform routine work under minimal supervision.

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.)

Receives initial training in such matters as the tax laws and regulations enforced or applied by the Department, investigative techniques and procedures, rules of evidence that are applicable in tax fraud cases, court decisions that set precedents in guiding the work of investigators, preparation of reports and similar matters.

Collects and secures tax returns and documents and all pertinent in-house data of assigned individuals, partnerships and corporations. Conducts particular interviews and interrogations of taxpayers, their representatives or third parties for the purpose of verifying facts and obtaining specific pieces of information needed in ascertaining whether all income from all sources were properly reported; and writes reports of them.

Examines tax returns and accounting files and records to ascertain specific pieces of information needed.

Conducts researches with court files and the departmental files to obtain necessary legal documents and records.

Participates in conducting surveillances and undercover assignments.

Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

Knowledge of the principles and practices of accounting.

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Ability to learn the Guam income and business privilege tax laws and other pertinent laws and regulations relating to the enforcement and investigative jurisdiction of the Department.

Ability to learn and apply the practices and techniques of examining tax records and pertinent files and records in search of evidence indicating intent to defraud.

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

Ability to learn and apply the rules of tax fraud procedure.

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

Ability to communicate effectively, orally and in writing.

Ability to maintain confidential information.

Ability to work effectively with the public and employees.

Skill in the safe operation of a motor vehicle.

MINIMUM EXPERIENCE AND TRAINING:

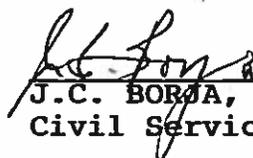
- a) One year of experience in tax enforcement work, investigative work, accounting and auditing work, or other closely related work; and graduation from a recognized college or university with a Bachelor's degree, including or supplemented by satisfactory completion of a two-semester course (6 semester credit hours) in income tax or 12 semester credit hours in accounting subjects; or
- b) Any equivalent combination of experience and training which provides the minimum knowledge, abilities and skills.

NECESSARY SPECIAL QUALIFICATION:

Possession of a valid driver's license.

Established: March, 1984

Pay Range: 29



J.C. BORJA, Executive Director
Civil Service Commission