

## STATE BOARD OF EQUALIZATION DUTY STATEMENT

CIVIL SERVICE CLASSIFICATION <b>Business Taxes Compliance Specialist</b>		WORKING TITLE <b>Investigator</b>	
UNIT/DISTRICT/LOCATION <b>Investigations Division Sacramento</b>		POSITION NUMBER <b>290-326-8694-070</b>	
SEERA DESIGNATION <b>R</b>	BARGAINING UNIT <b>01</b>	WORK WEEK GROUP <b>2</b>	CERTIFICATES REQUIRED
FINGERPRINTS REQUIRED	Y      N <input checked="" type="checkbox"/> <input type="checkbox"/>	SUPERVISION EXERCISED	

### Job Requirements

#### Knowledge of:

- Methods and principles of organization, administration, and management.
- Provisions of California business tax laws, rules, and regulations administered by the Board of Equalization, including related legal opinions and court decisions.
- Department policies and rules, the operations of Federal, State and local tax, regulatory, and law enforcement agencies.
- Methods used by violators in evading tax liability.
- Investigative techniques and sources of information used in locating persons.
- Methods used and remedies available for the collection of taxes.
- Court procedures and rules of evidence.
- Organization of the Board of Equalization with particular reference to the inspection and licensing program.

#### Ability to:

- Apply the required knowledge.
- Interpret and apply tax and fee laws, regulations, and compliance and audit procedures objectively.
- Analyze situations accurately and take effective action.
- Examine a variety of records to secure or verify information concerning suspect violations.
- Create and maintain goodwill during inspections and/or administrative seizures.
- Meet with and obtain the cooperation of persons subject to tax regulation.
- Detect or verify violations of the California Revenue and Taxation Code, especially the Sales and Use Tax Law, Diesel Fuel Tax Law, Cigarette and Tobacco Products Tax Law and the Business and Professions Code, specifically Division 8.6.
- Transfer and transport materials up to 50 pounds with or without assistance. Seek assistance if required by contacting your supervisor.
- Ability to follow directions given by lead investigator or supervisor on investigations.
- Use appropriate strategy to develop investigative information.
- Appear as a witness to present testimony in administrative and criminal actions.
- Prepare clear and concise reports.
- Travel overnight statewide up to 50% of the time.
- Communicate effectively, both verbally and in writing.
- Pass fingerprint check.
- Work long and irregular hours, both in and out of office and in various locations throughout the State.
- Pass PC 832: Arrest, Search and Seizure.

### Desirable Qualifications

- Proficiency in using a personal computer, including various software packages such as word processing, spreadsheets and relational database programs for report writing, data analysis and presentations.
- Keeness of observation, persistency, creativity, and tact.

## Statement of Position

Under the general direction of a Business Taxes Administrator I, the Business Taxes Compliance Specialist will assist a Business Taxes Specialist in the conduct of the most difficult and complex investigations of tax evasion cases, schedule appointments, meet with taxpayers and their representatives, meet with other State agency personnel and District Attorneys, explain investigation findings, investigate complaints and prepare appropriate reports. In addition the incumbent will assist in conducting licensing inspections and administrative seizures. The incumbent will also prepare appropriate inspection and seizure reports. Candidate must be able to perform the essential job functions (\*) with or without reasonable accommodations.

**PERCENTAGE OF  
TIME SPENT**  
50%

**DUTIES**  
The Business Taxes Compliance Specialist serves as a support to the lead investigator in conducting difficult and complex criminal investigations. The incumbent may be responsible for various segments of the investigation, including developing techniques, methods, and skills required to conduct civil and criminal investigations, investigate complaints, assist in the interview and interrogation of potential witnesses, conduct field observations, prepare detailed investigation reports, coordinate activities with other governmental agencies, and provide investigative evidence (documentation, testimony, etc.) as requested by the lead investigator, supervisor, local district attorney or law enforcement officers. Business Taxes Compliance Specialists also participate in the execution of search warrants with law enforcement personnel in Board of Equalization cases. \*

25%

The Business Taxes Compliance Specialist will assist in conducting inspections of distributors, wholesalers, and retailers of cigarettes and tobacco products for compliance with tax laws administered by the Board. Responsibilities include: conducting background investigations using the BOE IRIS system, the Investigations Tracking System, and other background research tools deemed necessary to ascertain true business ownership and to avoid compromising an active criminal investigation. \*

Duties also include determining necessary investigative procedures and techniques to be used in working assigned complaints or conducting routine inspections which require conducting and concisely documenting field observations, advising taxpayers, documenting statements of taxpayers regarding potential criminal tax evasion activities, and documenting inspection findings, which can include administrative seizures of cigarettes and tobacco products pursuant to the Revenue and Taxation Code, collecting and evaluating evidence, working with District Attorneys on misdemeanor prosecutions, preparing detailed license inspection and citation reports, and testifying in civil and criminal proceedings. \*

15%

Under the direction of the Business Taxes Specialist I, prepare various parts of the most complex prosecution packages that assist local district attorneys in prosecution of criminal tax evasion cases (includes a brief narrative of the case, description of alleged defendants, description of offenses, results of investigation, possible evidence, other agencies involved, certification as to license status of taxpayer, compliance techniques, fraud letter), preparation of probable cause statements, based on the existence of facts and circumstances within the investigator's knowledge, in support of a request for a search warrant. preparation of search warrant materials with supporting documents, preparation of requests for subpoenas (including the necessary factual information required by the legal staff to draft the subpoenas when access is denied to business records necessary to complete an investigation).

5%

Assist in preparing schedules to support identified levels of tax evasion and provide technical support to staff when necessary.

5%

Other work-related duties as required.

\*(These job duties are essential in performing the required work functions in the position of a Business Taxes Compliance Specialist.)

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*I have read this duty statement and fully understand my assigned duties.*

EMPLOYEE'S SIGNATURE

DATE

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*I have reviewed these duties with the above named employee.*

SUPERVISOR'S SIGNATURE

DATE

