

STATE BOARD OF EQUALIZATION DUTY STATEMENT

CIVIL SERVICE CLASSIFICATION		WORKING TITLE	
Business Taxes Compliance Specialist		Investigator (Inspection program)	
UNIT/DISTRICT/LOCATION		POSITION NUMBER	
SEERA DESIGNATION		WORK WEEK GROUP	CERTIFICATES REQUIRED
R	01	2	
FINGERPRINTS REQUIRED	Y N	SUPERVISION EXERCISED	
	<input checked="" type="checkbox"/> <input type="checkbox"/>	None	

Job Requirements

Knowledge of:

- Provisions of California business tax laws, rules and regulations administered by the Board of Equalization and related legal opinions and court decisions
- Departmental policies, rules, and regulations
- Organization of the Board of Equalization with particular reference to the inspection and licensing program

Ability to:

- Apply the required knowledge
- Meet with and obtain the cooperation of persons subject to tax or regulations
- Detect or verify criminal 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
- Create and maintain good will in beginning and completing inspections and/or conducting administrative seizures
- Analyze data and draw sound conclusions
- Appear as a witness and arrange for the appearance of witnesses to present testimony in administrative and criminal actions
- Examine a variety of records to secure or verify information concerning suspect violations
- Analyze situations accurately and take effective action
- Prepare clear, complete, and concise reports
- Communicate effectively, both orally and in writing
- Transfer and transport materials up to 50 pounds with or without assistance. Seek assistance if required by contacting your supervisor.
- Work with current stamp verification equipment
- Travel up to 50% of the time
- Pass fingerprint check
- Work long and irregular hours, both in and out of office and in various locations in an assigned area
- Pass PC 832: Arrest, Search and Seizure

Special Personal Characteristics

- Knowledge of personal computers and software systems
- Ability to meet stringent deadlines
- Effective interpersonal skills, tact, and good judgment
- Ability to develop working relationships with Federal, State, and local law enforcement agencies
- Keenness of observation, persistency, creativity, and tact

Statement of Position

Under the general supervision of a Business Taxes Administrator I, the incumbent independently conducts the more complex duties related to licensing inspections and administrative seizures, and may appear in court proceedings. The incumbent also prepares appropriate inspection and seizure reports, conducts field observations, and assists in identifying interrelated fraud schemes. This position may be required to travel up to 50% of the time.

Candidate must be able to perform the essential job functions (*) with or without reasonable accommodation.

This position is designated as bilingual (Spanish). The incumbent is expected to utilize their bilingual abilities at least 10 percent or more of the time while performing the duties of the position.

PERCENTAGE OF TIME SPENT	DUTIES
*80%	<p>Conducts inspections of distributors, wholesalers, and retailers of cigarettes and tobacco products, for compliance with the tax laws administered by the Board. Conduct background investigations using the BOE Integrated Revenue Information System, the Investigations Tracking System and other background research tools deemed necessary to ascertain true ownership and to avoid compromising an active criminal investigation.</p> <p>Determine 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 recording inspection findings, which may include administrative seizures of cigarettes and tobacco products seized and forfeited to the state pursuant to 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.</p>
*15%	<p>Provide assistance to taxpayers to ensure compliance with the tax laws. Meet and coordinate with state, federal and local law enforcement on joint inspections. Meet with other public agencies for the purpose of enhancing voluntary compliance and enforcement activities.</p>
5%	<p>Perform other job related duties such as, but not limited to, assisting in search warrants and other tasks as required.</p>

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

EMPLOYEE'S SIGNATURE

DATE

I have reviewed these duties with the above named employee.

SUPERVISOR'S SIGNATURE

DATE