

## STATE BOARD OF EQUALIZATION DUTY STATEMENT

CIVIL SERVICE CLASSIFICATION <b>Business Taxes Specialist I</b>		WORKING TITLE <b>Investigator</b>	
UNIT/DISTRICT/LOCATION <b>Investigations Division/ Norwalk</b>		POSITION NUMBER <b>290-328-4380-035</b>	
SEERA DESIGNATION <b>R</b>	BARGAINING UNIT <b>01</b>	WORK WEEK GROUP <b>2</b>	CERTIFICATES REQUIRED
FINGERPRINTS REQUIRED Y <input checked="" type="checkbox"/> N <input type="checkbox"/>	SUPERVISION EXERCISED <b>May act as lead</b>		

### 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.
- Departmental policies and rules, the operations of Federal, State and local taxing jurisdictions, 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, particularly the auditing and compliance programs.

#### Ability to:

- Apply the required knowledge effectively.
- Interpret and apply tax and fee laws, regulations, and compliance and audit procedures objectively.
- Meet with and obtain the cooperation of persons subject to the tax laws administered by the Board.
- 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.
- Analyze data and situations accurately, draw sound conclusions, and take effective action.
- Transfer and transport materials up to 50 pounds with or without assistance. Seek assistance if required by contacting your supervisor.
- Serve as a lead to others who assist on investigations.
- Coordinate with audit staff on the completion of audits.
- Use appropriate strategy to develop investigative information.
- Issue citations for violations of the Cigarette and Tobacco Products Licensing Act of 2003.
- Appear as a witness and arrange for the appearance of witnesses to present testimony in administrative hearings and criminal actions.
- Examine a variety of records to secure or verify information concerning suspect violations
- Prepare clear and concise reports.
- Travel statewide up to 50% of the time.
- Work in a high rise building.
- Communicate effectively, both verbally and in writing.
- Pass fingerprint check
- Work long and irregular hours, including weekends, 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 Specialist I will independently conduct the most difficult and complex investigations of tax evasion cases, serve in a lead capacity, schedule appointments, meet with taxpayers and their representatives, meet with other State agency personnel and District Attorneys, explain audit/or investigation findings, prepare appropriate reports, issue citations and appear in court proceedings. The position will have Limited Peace Officer status. Candidate must be able to perform the essential job functions (\*) with or without reasonable accommodations.

**PERCENTAGE OF  
TIME SPENT**

**DUTIES**

50%\*

The Business Taxes Specialist I independently conducts the most difficult and complex criminal investigations and serves in a lead capacity. Responsibilities include: determining the necessary scope of the investigation including, but not limited to: all pertinent tax programs, (sales, fuels and cigarette and tobacco tax programs, determining the necessary investigative procedures and techniques to be used to establish knowledge and intent to commit a felony, probable cause for search warrants, issuance of subpoenas, coordinating surveillance, interviewing potential witnesses, and conducting field observations of felony tax fraud activity. Duties also include preparing detailed investigation reports on findings, coordinating activities with other local, state and federal law enforcement as well as non law enforcement governmental agencies, preparing working papers to develop the data in order to support criminal findings, preparing evidentiary exhibits for trial presentation, testifying in felony criminal proceedings at the local and federal level, providing information to local, state or federal prosecutors or law enforcement officers, as requested. Investigators also coordinate with other local, state and federal law enforcement personnel in the execution of search warrants signed by a Magistrate in Board of Equalization felony tax evasion cases. \* (All above duties)

25%\*

Preparation of the most complex prosecution packages to assist local and federal prosecutors in prosecution of felony criminal tax evasion cases (includes a brief narrative of the case, description of alleged defendants, description of offenses, results of investigation, evidentiary exhibits, other agencies involved, certification as to license status of taxpayer, audit techniques, audit report/fraud letter), work with local and federal prosecutors in support of the Investigations Division cases by developing prosecution strategies, which demonstrate knowledge and intent and felony level tax evasion; reviewing supporting evidentiary documentation for the completion of cases, preparation of search warrant materials with supporting documentation, analysis of financial transactions substantiating criminal intent, preparation of requests for subpoenas (including the necessary factual information required by the legal staff to draft the subpoenas in the event that access is denied to business records which are necessary in order to complete a field audit), and 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. \* (All above duties)

20%

Provide technical support to other investigative staff at various levels when the supervisor is unavailable, prepare correspondence in response to the most difficult and complex taxpayer and law enforcement inquiries. Act as a backup to the lead inspector for all duties including issuing citations for violations of the Cigarette and Tobacco Products Licensing Act of 2003, monitor and follow up with prosecutors on court proceedings related to citations issued.

5%

Other duties completing special projects and tasks as required.

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

*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