Class Concept
Positions in this class serve as field investigators in Department of Revenue's Tax Enforcement Division with statewide and/or special jurisdiction charged with enforcing the relevant state and federal revenue laws and codes. Positions have full law enforcement authority in the assigned area with a focus on investigation of alleged or suspected criminal violations. Work involves collection and preservation of evidence, testimony in court proceedings as necessary, reviewing and processing reports from state and local law enforcement agencies, preparing and issuing civil legal documents for forced collection actions, and performing related law enforcement duties. Performed work is under the general supervision of Revenue Law Enforcement Agent Senior positions and Law Enforcement Supervisors. Positions are responsible for assuring that all steps in the investigation and arrest are followed correctly.

Employees of this class assess and collect unauthorized substances or motor fuels taxes. Investigate financial assets and dealings of taxpayers assessed under the unauthorized substances or motor fuels tax schedule to maximize all tax, penalties and interest collections due to the State of North Carolina. Responsible for identifying and seizing assets, and levying on income source of delinquent taxpayers. Utilize a methodical and logical approach to assess and collect taxes in a thorough, timely, and professional manner to provide revenue to the State and its law enforcement agencies. Communicates with law enforcement agencies and taxpayers for the development of working relationships and the overall success of the Tax Enforcement Division's mission. Prioritize, coordinate, conduct, and document simultaneous investigations. Agents are on call 24 hours a day.

Recruitment Standards,

Knowledge, Skills, and Abilities
- Working knowledge of the concepts and practices used in the enforcement of federal and state revenue laws.
- Working knowledge of the Revenue Act as related to Attorney General rulings, State Supreme Court rulings on tax cases, and as applied to the authority of the auditor subpoena records and to conduct audits.
- Working knowledge of law enforcement concepts, practices, and theories used in the technical specialty area under an agent's direct control.
- Working knowledge of motor fuels or unauthorized substance enforcement field.
- Working knowledge of technologies and problem resolution techniques.
- Skill in perceiving and detecting contradictions between what is observed and sensed from a knowledge of the social and business activities of individuals and firms in a community and what is reported on tax returns.
- Ability to use proven solutions and/or designs in specialty discipline when solving problems.
- Ability to apply law enforcement and auditing disciplines to cases involving varied levels of detail.
- Ability to use technical and professional information to advance the collection process.
- Ability to determine tax violations of and non-compliance with tax laws, and to detect and explain significant irregularities concerning tax matters.
- Ability to establish and maintain effective working relationships with individuals being assessed in order to obtain the maximum cooperation in carrying out the requirements of the Revenue Act.
- Ability to follow division and department policy and procedures.
- Ability to understand tasks, take initiative to plan and organize daily activities, and perform work under direct supervision.

Minimum Education and Experience
Bachelor's degree from an accredited college or university; or an equivalent combination of education, training, and/or experience.

Note: This is a generalized representation of positions in this class and is not intended to identify essential functions per ADA.

Note: Selected candidate must be qualified for certification as a law enforcement officer in accordance with the provisions of the NC Criminal Justice Training and Standards Commission or the ability to achieve certification within one year of employment.

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