

Class Concept

Positions in this class serve as expert field investigators in Department of Revenue's Tax Enforcement operation with statewide and/or special jurisdiction charged with enforcing the relevant state and federal revenue laws and codes. Employees operate with high-level of autonomy and may serve as an Assistant Director with authority to make divisional decisions in the absence of the Division Director. 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, oversight of report processing from state and local law enforcement agencies, oversight of collections activities, and performing related law enforcement duties. Positions are responsible for assuring that all steps in the investigation, assessment, collection, and arrest are followed correctly.

Employees of this class are responsible for overseeing investigations and collections activity conducted by revenue field agents and/or field agent supervisors. Ensures professionalism in all taxpayer contacts, reports and communications, and civil collections procedures as well as accuracy and appropriateness of enforcement action by investigators. Interprets laws related to USUB and motor fuels investigations and tax application, while ensuring adherence to policy and procedures. Realigns territories to ensure statewide coverage for maximum effectiveness and efficiencies. Identifies trends in areas of USUB and motor fuels non-compliance. Recognizes and analyzes administrative issues. Recommends improvements to existing sections procedures and operations. Responsible for the accurate and timely reporting of all sectional enforcement activities to divisional leadership. Interacts with other agencies to promote the section's mission and goals. Coordinates sectional resources in cooperative enforcement activities with other state and federal agencies. Provides information to non-investigative departmental employees to ensure cross divisional review of non-compliance with motor fuels tax laws. Assesses performance of subordinate employees and initiates disciplinary actions as appropriate. Analyzes applications, interviews applicants, and makes hiring recommendations to the Director.

Recruitment Standards,

Knowledge, Skills, and Abilities

- Considerable knowledge of the concepts and practices used in the enforcement of federal and state revenue laws.
- Considerable knowledge of the motor fuels and unauthorized substances tax law.
- Considerable 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.
- Considerable knowledge of law enforcement concepts, practices, and theories used in the technical specialty area under an agent's direct control.
- Considerable knowledge of motor fuels or unauthorized substance enforcement field.
- Considerable understanding of the administrative review process and resolution of objected cases.
- Considerable understanding and knowledge of technologies and problem resolution techniques.
- Considerable knowledge of departmental and division policies and procedures and able to conform to changes in priorities, policy and/or procedure.
- Considerable knowledge of the civil process, asset forfeiture, narcotics or financial investigations.
- Considerable understanding of motor fuels' distribution system, business transactions, techniques and procedures.
- Proficiency in the utilization of legal enforcement methods.
- Ability to participate in employee interviews and the selection process and perform formal and informal coaching, counseling and performance management.
- Ability to supervise activities and responsibilities of work unit or section, prioritizing, coordinating and conducting simultaneous tasks.

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

- Ability to participate in employee interview and selection process and to perform formal and informal coaching, counseling and performance management.
- Ability to conform to changes in priorities, policy and/or procedure.

Minimum Education and Experience

Bachelor's degree from an accredited college or university and five years of experience as a revenue law enforcement agent; or an equivalent combination of education, training, and/or experience.

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.