

### Class Concept

Positions in this class serve as field investigator supervisors 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. Work performed in this classification operate with a high-level of job autonomy. 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. Positions are responsible for assuring that all steps in the investigation, assessment, collection, and arrest are followed correctly. Positions serve as unit supervisors for a team of Revenue Law Enforcement Agents.

Employees of this class, in addition to individual case work, oversees the assessment and collection of unauthorized substance or motor fuels taxes, by subordinate Revenue Law Enforcement Agents. Serves as a staff officer responsible for coordinating training functions or similar supportive functions. Leads financial investigations of taxpayers assessed under the unauthorized substance or motor fuels tax schedule to maximize all tax, penalties and interest collections due to the State of North Carolina. Communicates with law enforcement agencies, taxpayers, and Tax Enforcement's senior leadership for the development of working relationships and the overall success of the Tax Enforcement Division's mission. Assist in management responsibilities regarding hire, fire, coaching and monitoring of agent performance. Incumbent is on call 24 hours a day.

### 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 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 substances enforcement field.
- Considerable understanding 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.
- 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.

#### Minimum Education and Experience

Bachelor's degree from an accredited college or university and two 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.