

STATE OF OHIO (DAS)CLASSIFICATION
SPECIFICATION**CLASSIFICATION SERIES:**

Tax Criminal Investigations Agent

SERIES NO.:

2681

MAJOR AGENCIES:

Taxation Only

EFFECTIVE DATE:

12/30/2012

SERIES PURPOSE:

The purpose of the tax criminal investigations agent (i.e., TCIA) occupation is to investigate suspected/alleged violations of Ohio tax laws for criminal prosecution of violators.

At the first level, incumbents conduct investigations of suspected/alleged violations of Ohio tax laws for criminal prosecution of violators.

At the second level, incumbents conduct & lead lower level tax criminal investigations agents in conducting investigations of suspected/alleged violations of Ohio tax laws for criminal prosecution of violators & acts as one or more of the following: Lead Firearms & Self Defense Instructor, Lead Evidence Technician for one assigned district or Commission on Accreditation for Law Enforcement Agencies (i.e., CALEA) Coordinator.

CLASS TITLE

Tax Criminal Investigations Agent

CLASS NUMBER

26812

PAY RANGE

11

EFFECTIVE

12/30/2012

CLASS CONCEPT:

The full performance level class works under general supervision & requires considerable knowledge of Ohio tax laws & rules, law enforcement & investigative procedure in order to review & summarize intelligence information for possible case assignment by supervisor, analyze applicable statutes if case assignment is made, determine scope/direction of investigation & conduct investigations of suspected/alleged violations of Ohio tax laws for criminal prosecution of violators.

CLASS TITLETax Criminal Investigations Senior
Agent**CLASS NUMBER**

26813

PAY RANGE

12

EFFECTIVE

12/30/2012

CLASS CONCEPT:

The advanced level class works under general direction & requires thorough knowledge of Ohio tax laws & rules, law enforcement & investigative procedure in order to conduct criminal investigations of suspected/alleged violations of Ohio tax laws for criminal prosecution of violators, serve as lead worker over lower level tax criminal investigations agents (i.e., provide work direction & training) & act as a lead over one or more of the following programs as assigned by management: Lead Firearms & Self Defense Instructor, Lead Evidence Technician for one assigned district or Commission on Accreditation for Law Enforcement Agencies (i.e., CALEA) Coordinator.

CLASS TITLETax Criminal Investigations Agent
Supervisor**CLASS NUMBER**

26816

PAY RANGE

14

EFFECTIVE

12/30/2012

CLASS CONCEPT:

The supervisory level class works under general direction & requires extensive knowledge of Ohio tax laws & rules, law enforcement, investigative procedure & supervisory principles/techniques in order to supervise tax criminal investigations agents, tax criminal investigations senior agents &/or support staff in one assigned district of the department's tax criminal investigations division & to coordinate activities with other criminal investigations division employees, other divisions & other state & federal agencies.

CLASS TITLE

Tax Criminal Investigations Agent
Manager

CLASS NUMBER

26817

PAY RANGE

15

EFFECTIVE

12/30/2012

CLASS CONCEPT:

The managerial level class works under general direction & requires extensive knowledge of Ohio tax laws & rules, law enforcement, investigative procedure & supervisory principles/techniques in order to act as assistant division administrator for the criminal investigations program (i.e., provide overall direction of investigations of violations of tax laws, develop, coordinate & implement investigative policies & procedures, determine short & long term goals for equipment, personnel & budget needs & direct unit meetings to discuss operational procedures & future direction of unit) & supervise tax criminal investigations agents, tax criminal investigations senior agents, tax criminal investigations supervisors &/or support staff.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Tax Criminal Investigations Agent	26812	02	12/30/2012	11

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

1. Conducts investigations of alleged/suspected tax violations according to established investigative procedures using various equipment (e.g., police vehicle & van, firearms, computer, camera, video recorder, two-way radio):
 - a. Interviews subjects/witnesses/suspects/informants.
 - b. Collects written, digital & physical data as it relates to evidence to further a criminal investigation.
 - c. Conducts surveillance.
 - d. Collects evidence or assists lead evidence technician with collection, processing, etc.
 - e. Conducts undercover purchases of taxable items (e.g., untaxed tobacco, food, diesel fuel).
 - f. Accesses law enforcement computer networks (e.g., Law Enforcement Automated Data System (i.e., LEADS), Ohio Law Enforcement Gateway (i.e., OHLEG)) to obtain criminal history, license, vehicle registration & personal information to be used in assigned investigation.
 - g. Develops informants.
 - h. Coordinates & participates in meetings with other law enforcement agencies as directed.
 - i. Conducts tobacco inspections.
 - j. Serves search warrants, arrest warrants & subpoenas.
 - k. Makes felony arrests, interrogates suspects & books them into jail.
 - l. Uses department computer systems.
 - i. Prepares written reports documenting case activity.
 - ii. Prepares case reports & any necessary charts & graphs for presentation in court.
2. Meets with prosecution to present evidence.
3. Testifies in court &/or grand jury.
4. Meets with representatives of other governmental agencies as required.
5. Assists senior tax criminal investigations agents in audit of various records & journals to prepare assessments as part of criminal investigation.
6. Delivers tax assessments.
7. Files affidavits.
8. Calculates tax loss plus penalty & interest for simple sales & cigarette tax cases.

MAJOR WORKER CHARACTERISTICS:

Knowledge of Ohio tax laws & rules; law enforcement & investigative procedure; weapons & police equipment. Skill in use of police vehicle & van, firearms, computer & video display terminal, camera & video recorder, two-way radio, tape recorders & electronic recorder & special lab equipment. Ability to use proper investigative procedure in collection of information & evidence & developing informants; define problems, collect data, establish facts & draw valid conclusions; prepare & maintain detailed & accurate reports & records; handle routine & sensitive inquiries & contacts with suspects, informants, witnesses & other governmental personnel.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Possession of active certificate for having successfully completed approved Ohio basic peace officer training program or completion of 20 yrs. active duty as peace officer per Section 109.78 (D) of Ohio Revised Code; 2 yrs. trg. or 2 yrs. exp. in law enforcement or comparable field (e.g., criminal justice); valid driver's license.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

Probationary period is one year.

Note: Applicants who were hired into Unit 2 after January 1, 2004 must be able to successfully perform Ohio Peace Officer Basic Training Program (OPOTC) Fitness Testing Entry Standards for New Recruits.

The final applicant must successfully pass background checks required by appointing authority. The final applicant accepted for this position will be required to submit to urinalysis to test for illegal drug use. An applicant with a positive test result will not be offered employment, per section 123:1-76-09 of the Ohio Administrative Code.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Satisfactory completion of mandated topics by Ohio Peace Officer Training Council. Applicants who were hired into Unit 2 after January 1, 2004 must be able to successfully perform Ohio Peace Officer Basic Training Program (OPOTC) Fitness Testing Entry Standards for New Recruits.

UNUSUAL WORKING CONDITIONS:

Requires travel; operates police type emergency vehicle; exposed to confined areas when conducting surveillance for hours; may be exposed to physical harm during raids & searches & while serving warrants & subpoenas; exposed to varying weather conditions & fluctuations in working hours while making arrest; requires working undercover or covertly.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Tax Criminal Investigations Senior Agent	26813	02	12/30/2012	12

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

1. Conducts criminal investigations of suspected/alleged violations of Ohio tax laws for criminal prosecution of violators & acts as a lead worker over lower level tax criminal investigations agents (i.e., provides work direction & training):
 - a. Interviews subjects/witnesses/suspects/informants.
 - b. Collects written, digital & physical data as it relates to evidence to further a criminal investigation.
 - c. Conducts surveillance.
 - d. Collects evidence or assists lead evidence technician with collection, processing, etc.
 - e. Conducts undercover purchases of taxable items (e.g., untaxed tobacco, food, diesel fuel).
 - f. Accesses law enforcement computer networks (e.g., Law Enforcement Automated Data System (i.e., LEADS), Ohio Law Enforcement Gateway (i.e., OHLEG)) to obtain criminal history, license, vehicle registration & personal information to be used in assigned investigation.
 - g. Develops informants.
 - h. Coordinates & participates in meetings with other law enforcement agencies as directed.
 - i. Conducts tobacco inspections.
 - j. Serves search warrants, arrest warrants & subpoenas.
 - k. Makes felony arrests, interrogates suspects & books them into jail.
 - l. Assists lower level agents with completing assigned performance & case goals.
 - m. Assists supervisor in the direction of investigations.
 - n. Acts as field training officer (i.e., FTO) & assists with division training.
 - o. Uses department computer systems.
 - i. Prepares written reports documenting case activity.
 - ii. Prepares case reports & any necessary charts & graphs for presentation in court.
 - p. Acts as field training officer (i.e., FTO) & assists with training other agents.
2. Acts as a lead over one or more of the following programs as assigned by management:
 - a. Lead Firearms & Self Defense Instructor
 - b. Lead Evidence Technician for one assigned district
 - c. Commission on Accreditation for Law Enforcement Agencies (i.e., CALEA) Coordinator
3. Meets with prosecution to present evidence.
4. Testifies in court &/or grand jury.
5. Meets with representatives of other governmental agencies as required.
6. Assists other tax criminal investigations agents &/or senior agents in review of various records & journals to prepare criminal prosecution.
7. Delivers tax assessments.
8. Files affidavits.
9. Calculates tax loss plus penalty & interest for simple sales & cigarette tax cases.

MAJOR WORKER CHARACTERISTICS:

Knowledge of Ohio tax laws & rules; law enforcement & investigative procedure; weapons & police equipment. Skill in use of police vehicle & van, firearms, computer & video display terminal, camera & video recorder, two-way radio, tape recorders & electronic recorder & special lab equipment. Ability to use proper investigative procedure in collection of information & evidence & developing informants; define problems, collect data, establish facts & draw valid conclusions; prepare & maintain detailed & accurate reports & records; handle routine & sensitive inquiries & contacts with suspects, informants, witnesses & other governmental personnel.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Possession of active certificate for having successfully completed approved Ohio basic peace officer training program or completion of 20 yrs. active duty as peace officer per Section 109.78 (D) of Ohio Revised Code; 4 yrs. trg. or 4 yrs. exp. in law enforcement or comparable field (e.g., criminal justice); 2 yrs. trg. or 2 yrs. exp. in Ohio tax laws & rules; valid driver's license.

-Or 2 yrs. exp. as Tax Criminal Investigations Agent , 26812; valid driver's license.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

Note: Applicants who were hired into Unit 2 after January 1, 2004 must be able to successfully perform Ohio Peace Officer Basic Training Program (OPOTC) Fitness Testing Entry Standards for New Recruits.

The final applicant must successfully pass background checks required by appointing authority. The final applicant accepted for this position will be required to submit to urinalysis to test for illegal drug use. An applicant with a positive test result will not be offered employment, per section 123:1-76-09 of the Ohio Administrative Code.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Satisfactory completion of mandated topics by Ohio Peace Officer Training Council. Applicants who were hired into Unit 2 after January 1, 2004 must be able to successfully perform Ohio Peace Officer Basic Training Program (OPOTC) Fitness Testing Entry Standards for New Recruits.

UNUSUAL WORKING CONDITIONS:

Requires travel; operates police type emergency vehicle; exposed to confined areas when conducting surveillance for hours; may be exposed to physical harm during raids & searches & while serving warrants & subpoenas; exposed to varying weather conditions & fluctuations in working hours while making arrest; requires working undercover or covertly.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Tax Criminal Investigations Agent Supervisor	26816	EX	12/30/2012	14

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

1. Supervises tax criminal investigations agents, tax criminal investigations senior agents &/or support staff in one assigned district:
 - a. Prepares & provides staff training.
 - b. Provides policy & procedural guidelines & legal interpretations of tax laws, rules & policies & resolutions of conflicts in interpretation of application of tax laws to personnel.
 - c. As peace officer, directs & oversees all investigative operations of district.
 - d. Coordinates activities with other divisions of department & other state & federal agencies.
 - e. Reviews audits & investigative reports of major cases to ensure legal compliance, completeness, conformity to policy & to gather statistics prior to presentation to prosecutor's office.
 - f. Determines future assignments & course of future investigations/enforcement actions.
 - g. Recommends changes in applicable laws, policies & procedures (e.g., Ohio Revised Code & Ohio Administrative Code changes, work policies/procedures, investigation policies/procedures).
 - h. Meets with legal staff, division administrators, deputy tax commissioner &/or tax commissioner to apprise of current case progress & determine proper application of laws & policies to specific cases.
 - i. Prepares monthly report on district investigation & work activities.
 - j. Supervises staff in posting & closing businesses for failure to pay delinquent taxes.
2. Acts as expert case agent on highly complex criminal investigations & audits (e.g., white collar tax fraud, narcotics, motor fuel, organized crime & interstate, multi-state or joint state/federal investigations):
 - a. Oversees raids & surveillance operations
 - b. Serves search warrants & felony arrests.
 - c. Participates as decision-making member of state & federal task forces.
3. Records, handles & stores large sums of money & valuables as evidence in criminal case (e.g., cash & checks generated by assessment or collections by department).
4. Requests, stores & ensures security of federal income tax records to be used in criminal investigations.
5. Testifies in court before state & federal grand juries & Board of Tax Appeals.
6. Prepares & delivers speeches to internal & external customers related to tax criminal investigations.
7. Meets with tax violators & attorneys to discuss case findings, disposition of criminal charges, tax assessments & penalties.
8. Serves as liaison with all levels of law enforcement agencies (e.g., city, county, state & foreign countries).
9. Confers with prosecutor & attorney general on cases under investigation, case procedure, plea bargaining & other issues.
10. Reads various publications, new laws & court decisions to keep abreast of changes in investigative procedure, law enforcement & tax laws.
11. Attends & participates in national association meetings, committees, conferences workshops & seminars.

MAJOR WORKER CHARACTERISTICS:

Knowledge of Ohio tax laws & rules; law enforcement & investigative procedure; training & employee development; supervisory principles/techniques. Skill in use of computer & video display terminal, firearms & various police equipment (e.g., vehicle & van; camera & video recorder; mobile radio; electronic surveillance equipment; ultra-violet test equipment; narcotics test equipment). Ability to deal with several variables & determine specific course of action; compile data, conduct statistical analysis & interpret results; prepare & maintain detailed & accurate records & reports; handle routine & sensitive contacts with suspects, informants, witnesses & other governmental officials; establish friendly atmosphere as regional office supervisor.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Possession of active certificate for having successfully completed approved Ohio basic peace officer training program or completion of 20 yrs. active duty as peace officer per Section 109.78 (D) of Ohio Revised Code; 6 yrs. law enforcement exp., of which at least 2 yrs. was in investigation & prosecution of cases involving tax violations; 12 mos. trg. or 1 yr. exp. in supervisory principles/techniques; valid driver's license.

-Or 2 yrs. as Tax Criminal Investigations Senior Agent, 26813; valid driver's license.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

The final applicant must successfully pass background checks required by appointing authority. The final applicant accepted for this position will be required to submit to urinalysis to test for illegal drug use. An applicant with a positive test result will not be offered employment, per section 123:1-76-09 of the Ohio Administrative Code.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Satisfactory completion of mandated topics by Ohio Peace Officer Training Council.

UNUSUAL WORKING CONDITIONS:

Requires travel; operates police type emergency vehicle; exposed to confined areas when conducting surveillance for hours; may be exposed to physical harm while performing duties of police officer; exposed to varying weather conditions & fluctuations in working hours; requires working undercover or covertly.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Tax Criminal Investigations Agent Manager	26817	EX	12/30/2012	15

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

1. Acts as division assistant administrator over criminal investigations program:
 - a. As peace officer, provides overall direction of investigations into violations of tax laws.
 - b. Develops, coordinates & implements investigative policies & procedures.
 - c. Determines short & long term goals for equipment, personnel & budget needs.
 - d. Directs tax criminal investigations division's district meetings to discuss operational procedures & future direction of district.
 - e. Supervises tax criminal investigations agents, tax criminal investigations senior agents, tax criminal investigations supervisors &/or support staff.
2. Coordinates all criminal investigation activities with other divisions, departments & state & federal agencies.
3. Reviews audits & investigative reports of major cases to ensure legal compliance, completeness, conformity to policy & to gather statistics prior to presentation to prosecutor's office.
4. Acts as senior case agent on highly complex criminal investigations, internal investigations & audits (e.g., white collar tax fraud, narcotics, motor fuel, organized crime & interstate, multi-state or joint state/federal investigations).
 - a. Oversees raids & surveillance operations.
 - b. Serves search warrants & felony arrests.
 - c. Participates as decision-making member of state & federal task forces.
5. Meets with legal staff, division administrators, deputy commissioner or tax commissioner to apprise of current case progress & determine proper application of laws & policies to specific cases.
6. Records, handles & stores large sums of money & valuables serving as evidence in criminal case (e.g., cash & checks generated by assessment or collections by department).
7. Supervises staff in posting & closing businesses for failure to pay delinquent taxes.
8. Requests, stores & ensures security of federal income tax records to be used in criminal investigations.
9. Researches & analyzes enacted & proposed state & federal legislation to determine impact on operations & policies.
10. Provides legal interpretations of tax laws, rules & policies & resolution of conflicts in interpretations of application of tax laws to personnel.
11. Testifies in court before state & federal grand juries & Board of Tax Appeals.
12. Prepares & delivers speeches to internal & external customers related to tax criminal investigations.
13. Serves as liaison with all levels of law enforcement agencies (e.g., city, county, state & foreign countries).
14. Meets with civil service groups, tax agents & general public to discuss tax criminal investigations & other division activities.
15. Reads various publications, new laws & court decisions to keep abreast of changes in investigative procedures, law enforcement & tax laws.
16. Attends & participates in national associations, meetings, committees, conferences, workshops & seminars.

MAJOR WORKER CHARACTERISTICS:

Knowledge of Ohio tax laws & rules; law enforcement & investigative procedures; training & employee development; supervisory principles/techniques. Skill in use of computer & video display terminal, firearms & various police equipment (e.g., vehicle & van; camera & video recorder; mobile radio; electronic surveillance equipment; ultraviolet test equipment; narcotics test equipment). Ability to deal with several variables & determine specific course of action; compile data, conduct statistical analysis & interpret results; prepare & maintain detailed & accurate records & reports; handle routine & sensitive contacts with suspects, informants, witnesses & other governmental officials; establish friendly atmosphere as assistant administrator.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Possession of active certificate for having successfully completed approved Ohio basic peace officer training program or completion of 20 yrs. active duty as peace officer per Section 109.78 (D) of Ohio revised code; 8 yrs. law enforcement exp., of which at least 3 yrs. was in investigation & prosecution of cases involving tax violations; 2 yrs. trg. or 2 yrs. exp. in supervisory principles/techniques; valid driver's license.

-Or 2 yrs. as Tax Criminal Investigations Agent Supervisor , 26816; valid driver's license.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

The final applicant must successfully pass background checks required by appointing authority. The final applicant accepted for this position will be required to submit to urinalysis to test for illegal drug use. An applicant with a positive test result will not be offered employment, per section 123:1-76-09 of the Ohio Administrative Code.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Satisfactory completion of mandated topics by Ohio Peace Officer Training Council.

UNUSUAL WORKING CONDITIONS:

Requires travel; operates police type emergency vehicle; exposed to confined areas when conducting surveillance for hours; may be exposed to physical harm while performing duties of police officer; exposed to varying weather conditions & fluctuations in working hours; requires working undercover or covertly.