

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

Tax Enforcement Agent

**SERIES NO.:**

2681

**MAJOR AGENCIES:**

Taxation Only

**EFFECTIVE DATE:**

01/09/2005

**SERIES PURPOSE:**

The purpose of the tax enforcement agent occupation is to investigate suspected/alleged violations of Ohio tax laws for criminal prosecution of violators.

At the lower levels, employees conduct investigations varying in degree of complexity. At the higher three levels, employees supervise one group of investigators, or act as manager of region, or act as assistant administrator of department's criminal enforcement program.

The classification series is restricted for use by Department Of Taxation.

**CLASS TITLE**

Tax Enforcement Agent 1

**CLASS NUMBER**

26811

**PAY RANGE**

10

**EFFECTIVE**

07/01/2004

**CLASS CONCEPT:**

The developmental level class works under immediate supervision & requires working knowledge of Ohio tax laws & rules, law enforcement & investigative procedure in order to conduct basic investigations of suspected/alleged violations of Ohio tax laws for criminal prosecution of violators.

**CLASS TITLE**

Tax Enforcement Agent 2

**CLASS NUMBER**

26812

**PAY RANGE**

11

**EFFECTIVE**

07/01/2004

**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 investigation to include covert operations.

**CLASS TITLE**

Tax Enforcement Agent 3

**CLASS NUMBER**

26813

**PAY RANGE**

12

**EFFECTIVE**

07/01/2004

**CLASS CONCEPT:**

The advanced level class works under general supervision & requires thorough knowledge of Ohio tax laws & rules, law enforcement & investigative procedure in order to conduct major/complex investigations as lead enforcement agent (i.e., assist supervisor in determining direction of investigation, investigative techniques to gather evidence & information to support violation & best use of personnel & equipment for cases assigned; coordinate participation of other tax enforcement agents & tax commissioner agents assigned to case; review & analyze all information gathered during course of investigation & determine what evidence would support conviction & additional evidence needed; prepare written summary information gathered & status of investigation on regular basis & submit to headquarters & for use in meetings with supervisor to determine future direction of investigation or to begin preparing for prosecution; maintain written & verbal contact with law enforcement agencies to keep them apprised of case flow) to include those of multi-jurisdictional or multi-state nature & financial investigations of white collar crime related to tax fraud.

**CLASS TITLE**

Tax Enforcement Agent Supervisor 1

**CLASS NUMBER**

26815

**PAY RANGE**

13

**EFFECTIVE**

01/09/2005

**CLASS CONCEPT:**

The first supervisory level class works under general direction & requires thorough knowledge of Ohio tax laws & rules, law enforcement & investigative procedure in order to supervise all lower-level tax enforcement agents assigned to one group.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>PAY RANGE</u>	<u>EFFECTIVE</u>
Tax Enforcement Agent Supervisor 2	26816	14	01/10/1999

**CLASS CONCEPT:**

The second 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 lower-level tax enforcement agent &/or supervisors assigned to one region & to coordinate activities with other regional enforcement offices & divisions of department & other state & federal agencies.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>PAY RANGE</u>	<u>EFFECTIVE</u>
Tax Enforcement Agent Supervisor 3	26817	15	01/10/1999

**CLASS CONCEPT:**

The third 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 act as assistant administrator for criminal enforcement 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 enforcement unit meetings to discuss operational procedures & future direction of unit) & supervise tax enforcement agent supervisors & support staff.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Tax Enforcement Agent 1	26811	02	07/01/2004	10

**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.)**

Conducts basic investigations of alleged/suspected tax violations (e.g., interviews subject & witnesses; conducts stationary &/or moving surveillance; collects records from various governmental agencies, other law enforcement agencies & business & personal sources; collects other forms of physical evidence to include undercover purchases of taxable items; accesses law enforcement computer network; develops informants to assist in gathering information on activities & movement of suspect & other general information relative to case; works cooperatively with other law enforcement agencies on joint operations & keeps them informed on cases; assumes other identities when necessary to work covertly), conducts inspections of retail cigarette dealers & non-stamping wholesalers or of retail & wholesale cigarette dealers & inspects stamping meters & machines & assists higher-level tax enforcement agent on cases or internal investigations as assigned.

Maintains database, word processing & written records documenting case activity; prepares case report & any necessary charts & graphs for presentation in court; meets with prosecution to present evidence; testifies in court &/or grand jury; meets with representatives of other governmental agencies as required; assists higher-level tax enforcement agent in audit of various records & journals to prepare assessment as part of criminal prosecution; delivers assessments; files affidavits; calculates tax loss plus penalty & interest for simple sales & cigarette tax cases.

Serves search warrants, arrest warrants & subpoenas; makes felony arrests, interrogates suspects & books them into jail; maintains knowledge of weapons & equipment used by violators; maintains proficiency in use of firearms & various equipment (e.g., surveillance equipment, ultra-violet stamp detector, computers, cameras).

**MAJOR WORKER CHARACTERISTICS:**

Knowledge of Ohio tax laws & rules\*; law enforcement & investigative procedure. 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.

(\*)Developed after employment.

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:**

Possession of certificate for having successfully completed approved 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.

Note: Applicant must be able to successfully perform Ohio Peace Officer Basic Training Program (OPOTC) Fitness Testing Entry Standards for New Recruits.

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

**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 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 Enforcement Agent 2	26812	02	07/01/2004	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.)**

Receives intelligence data relative to possible tax violations from informants, other agencies or personal observation, summarizes intelligence data for presentation to supervisor & if directed by supervisor, investigates to verify accuracy of data & scope of violation, analyzes case assignment information to include research of statutes & determines applicable section of law involved & determines scope/direction of investigation.

Conducts basic investigations as assigned (i.e., as outlined in specification for Tax Enforcement Agent 1, 26811); independently &/or jointly with other agencies, conducts raids of illegal locations of suspected/alleged tax violators; conducts inspections of retail & wholesale cigarette dealers & inspects stamping meters & machines; assists in conducting financial investigations of white collar crime as related to tax fraud & audits various records & journals to prepare assessment as part of presentation in criminal case proceedings; conducts simple sales tax audits for sale of narcotics & delivers assessments; maintains computer database, spreadsheet, word processing & written records of all case activities for presentation to prosecutor for filing charges & prepares case report, charts & graphs for court presentation; meets with prosecutor to determine course of prosecution; testifies in court or before grand jury & board of tax appeals.

Serves search warrants, arrest warrants & subpoenas; arrests felony violators; interrogates suspects & books them into jail; files affidavits; conducts title searches of motor vehicles & watercraft & identifies aircraft ownership; physically posts & closes businesses for failure to pay delinquent taxes as directed.

Assists in training lower-level tax enforcement agents & with their information; assists in training state & local enforcement officers in tax law enforcement; maintains knowledge of weapons & equipment used by violators; maintains proficiency in use of firearms & other law enforcement equipment.

**MAJOR WORKER CHARACTERISTICS:**

Knowledge of Ohio tax laws & rules; law enforcement & investigative procedure. 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 certificate for having successfully completed approved basic peace officer training program or completion of 20 yrs. active duty as peace officer per Section 109.78 (D) of Ohio revised code; 3 yrs. trg. or 3 yrs. exp. in law enforcement or comparable field (e.g., criminal justice); 12 mos. trg. or 12 mos exp. in Ohio tax laws & rules; valid driver's license.

-Or 12 mos. exp. as Tax Enforcement Agent 1, 26811; valid driver's license.

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

Note: Applicant must be able to successfully perform Ohio Peace Officer Basic Training Program (OPOTC) Fitness Testing Entry Standards for New Recruits.

**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 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 Enforcement Agent 3	26813	02	07/01/2004	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.)**

Conducts major & complex investigations, to include those of multi-jurisdictional or multi-state nature & financial investigations of white collar crime related to tax fraud, as lead tax enforcement agent (i.e., as defined in class concept).

Evaluates usefulness, catalogs, safeguards & prepares all evidence & full-scale report for court presentation; conducts audits in various tax fields & uses as basis for assessment & evidence in court for criminal prosecution; assists prosecutor in determining course of prosecution & understanding tax laws; testifies in court & before grand jury & board of tax appeals.

Reviews & summarizes intelligence information for presentation to supervisor, verifies accuracy of such information if so directed by supervisor & determines scope of violation when warranted; conducts all investigations & inspections as carried out by lower-level tax enforcement agents to include raids of illegal locations of suspected tax violators.

Trains lower-level tax enforcement agents & local & state law enforcement officers in use of tax laws; maintains proficiency in both state & federal laws applicable to tax law enforcement through reading laws & court decisions & attending non-departmental training.

**MAJOR WORKER CHARACTERISTICS:**

Knowledge of Ohio tax laws & rules; law enforcement & investigative procedure. 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 certificate for having successfully completed approved 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 12 mos. exp. as Tax Enforcement Agent 2, 26812; valid driver's license.

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

Note: Applicant must be able to successfully perform Ohio Peace Officer Basic Training Program (OPOTC) Fitness Testing Entry Standards for New Recruits.

**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 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 Enforcement Agent Supervisor 1	26815	EX	01/09/2005	13

**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.)**

Supervises all lower-level tax enforcement agents assigned to one group (e.g., assigns work hours & cases & provides overall direction of covert & overt investigations), coordinates all group activities with other departmental divisions & state & federal agencies, reviews audits & reports of basic cases under investigation to ensure completeness & compliance with policy, trains tax enforcement agents & assists when needed to evaluate evidence for prosecution, assists in clarifying criminal law & regulations for subordinates, confers with supervisor to gather statistics prior to presentation to prosecutor's office, assists supervisor in review of statistics to chart future assignments & course of investigations, studies available intelligence to determine trends in tax fraud & recommends to supervisor or selects enforcement action to combat trends & oversees equipment usage & inventory thereof for assigned group.

Acts as senior case agent on highly complex investigations & audits (e.g., organized crime, interstate & multi-state joint investigations & internal investigations); serves as member of state or federal task force.

Attends various meetings, conferences & workshops; performs duties of police officers when necessary, prepares & delivers speeches before technical audiences; testifies in court or before state & federal grand juries & board of tax appeals; confers with attorneys & prosecutors on case investigations, case procedure, plea bargaining & other issues affecting operations.

**MAJOR WORKER CHARACTERISTICS:**

Knowledge of Ohio tax laws & rules; law enforcement & investigative procedure; 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; still & video cameras, ultra-violet test equipment, narcotics test equipment). Ability to deal with several variables & determine specific course of action; prepare & maintain detailed & accurate records & reports; handle routine & sensitive contacts with suspects, informants, witnesses & other governmental officials; establish friendly atmosphere as group supervisor.

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:**

Possession of certificate for having successfully completed approved basic peace officer training program or completion of 20 yrs. active duty as peace officer per Section 109.78 (D) of revised code; 5 yrs. law enforcement exp., of which at least 2 yrs. was in investigation & prosecution of cases involving tax violations; 12 mos. trg. or 12 mos. exp. in supervisory principles/techniques or in providing work direction & training to other employees; valid driver's license.

-Or 12 mos. exp. as Tax Enforcement Agent 3, 26813; valid driver's license.

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

**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 acting as 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 Enforcement Agent Supervisor 2	26816	EX	01/10/1999	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.)**

Supervises all lower-level tax enforcement agents &/or supervisors assigned to offices in region, prepares & provides staff training, provides policy & procedural guidelines & legal interpretations of tax laws, rules & policies & resolution of conflicts in interpretation of application of tax laws to personnel, directs & oversees all investigative operations of region, coordinates all activities with other regional offices & divisions of department & with other state, federal agencies, 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, determines future assignments & course of future investigations/enforcement action, recommends changes in laws, policies & procedures, meets with legal staff, division heads, deputy commissioner or tax commissioner to apprise them of current case progress & determine proper application of laws & policies to specific cases & prepares monthly report on regional activities.

Acts as expert case agent on highly complex criminal investigations & audits (i.e., white collar tax fraud, narcotics, motor fuel, organized crime & interstate, multi-state or joint state/federal investigations); oversees raids & surveillance operations, serving of search warrants & felony arrests; participates as decision-making member of state & federal task forces.

Records, handles & stores large sums of money & values serving as evidence in criminal case & cash & checks generated by assessment or collections by department; supervises staff in posting & closing businesses for failure to pay delinquent taxes; requests, stores & ensures security of federal income tax records to be used in criminal investigations.

Performs duties of peace officer; testifies in court before state & federal grand juries & board of tax appeals; prepares & delivers speeches; meets with tax violators & attorneys to discuss case findings, disposition of criminal charges, tax assessments & penalties; serves as liaison with all levels of law enforcement agencies to include those of foreign countries; confers with prosecutor & attorney general on cases under investigation, case procedure, plea bargaining & other issues; maintains proficiency in investigative procedure, law enforcement & tax laws through reading various publications, new laws & court decisions; attends & participates in national associations, 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 certificates for having successfully completed approved 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 12 mos. exp. in supervisory principles/techniques; valid driver's license.

-Or 12 mos. as Tax Enforcement Agent Supervisor 1, 26815; valid driver's license.

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

**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 Enforcement Agent Supervisor 3	26817	EX	06/26/1994	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.)**

Acts as assistant administrator for criminal enforcement program (i.e., provides overall direction of investigations into violations of tax laws, develops, coordinates & implements investigative policies & procedures, determines short & long term goals for equipment, personnel & budget needs & directs enforcement unit meetings to discuss operational procedures & future direction of unit) & supervises tax enforcement agent supervisors & support staff.

Coordinates all enforcement activities with other divisions, departments & state & federal agencies; 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; acts as senior case agent on highly complex criminal investigations, internal investigations & audits (i.e., white collar tax fraud, narcotics, motor fuel, organized crime & interstate, multi-state or joint state/federal investigations); oversees raids & surveillance operations, serving of search warrants & felony arrests; participates as decision-making member of state & federal task forces; meets with legal staff, division heads, deputy commissioner or tax commissioner to apprise them of current case progress & determine proper application of laws & policies to specific cases.

Records, handles & stores large sums of money & valuables serving as evidence in criminal case & cash & checks generated by assessment or collections by department; supervises staff in posting & closing businesses for failure to pay delinquent taxes; requests, stores & ensures security of federal income tax records to be used in criminal investigations; researches & analyzes enacted & proposed state & federal legislation to determine impact on operations & policies; provides legal interpretations of tax laws, rules & policies & resolution of conflicts in interpretation of application of tax laws to personnel.

Performs duties as peace officer; testifies in court before state & federal grand juries & board of tax appeals; prepares & delivers speeches; serves as liaison with all levels of law enforcement agencies to include those of foreign countries; meets with civil groups, tax agents & public; maintains proficiency in investigative procedures, law enforcement & tax laws through reading various publications, new laws & court decisions; 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 certificate for having successfully completed approved basic peace officer training program or completion of 20 yrs. active duty as peace officer per Section 109.78 (D) of Ohio revised code; 7 yrs. law enforcement exp., of which at least 3 yrs. was in investigation & prosecution of cases involving tax violations; 12 mos. trg. or 12 mos. exp. in supervisory principles/techniques; valid driver's license.

-Or 12 mos. as Tax Enforcement Agent Supervisor 2, 26816; valid driver's license.

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

**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.