

ILLINOIS DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
CLASS SPECIFICATION

REVENUE SENIOR SPECIAL AGENT

POSITION CODE: 38557
Effective: 06/01/2015

DISTINGUISHING FEATURES OF WORK:

Under direction, serves as squad leader assigning, directing and reviewing the activities of an investigating team of armed revenue agents with full police powers in conducting all levels of investigations; regularly serves as acting supervisor in the supervisor's absence; develops investigative plans and procedures; regularly conducts complex or controversial investigations of tax fraud, tax evasion and other illegal acts which circumvent tax laws administered by the Department of Revenue, involving one or more entities or individuals wherein facts of evidence are difficult to establish, interrelationships and interest are conflicting or diversified, case principals are of public prominence, and widespread news coverage may result; conducts conferences with taxpayers, their representatives, witnesses, complainants and others; works closely with federal, state and local law enforcement agencies; conducts searches, surveillances, raids and arrests; prepares cases for trial; testifies in civil, criminal and administrative cases; prepares detailed investigative reports; participates in training programs; assists in training lower level agents.

ILLUSTRATIVE EXAMPLES OF WORK:

1. As a peace officer, serves as squad leader, assigns work, provides leadership and guidance, and reviews the activities of a team of revenue agents engaged in performing investigations; establishes and explains goals of the investigation, recommends best approach in obtaining evidence and documentation to prove the case; discusses substantive legal issues and provisions of the tax law involved; coordinates all activities of the case; reviews written reports for effective presentation, technical adequacy and relevancy of facts; prepares group administrative reports for the supervisor; regularly serves as acting supervisor in the frequent absences of the assigned supervisor.
2. Develops and devises plans and procedures involving strategy, approach, and surveillance activities for major cases; obtains, analyzes and interprets facts and evidence which frequently involve highly sophisticated accounting systems, to detect evidence of manipulation and concealment, or ingeniously disguised discrepancies in information or disruptive or diversionary tactics by subject, to determine fraud; analyzes data by quantitative analysis and comparisons, link analysis, net worth projections, paper trail exploitations.
3. As a peace officer, independently plans and carries out inter-state and intra-state criminal investigations of complex tax fraud cases; conducts fact finding through surveillance, under cover assignments, and interviews subjects having pertinent information in order to establish case facts; determines essential elements of proof, such as incomplete books or books and records which contain sophisticated manipulations, discovery of "hidden" bank accounts, analysis of financial activities over a period of years, discovery of evidence of collateral activities, etc., to detect fraud; independently develops sources of information for case development and coordination of case activities with other assigned agents.

REVENUE SENIOR SPECIAL AGENT (Continued)

4. Prepares detailed progress and final investigative reports with supportive documentation relating to the scope of investigations, setting forth tax liabilities established, criminal intent of taxpayer and third parties, and setting forth evidence for use in criminal proceedings. Recommends appropriate action to be taken in the disposition of the case.
5. Participates in formal and on-the-job training programs relating to investigative methods and techniques, both as an instructor and student; serves as the training officer for lower level agents and trainees.
6. Performs other duties as required or assigned which are reasonably within the scope of the duties enumerated above.

DESIRABLE REQUIREMENTS:

Education and Experience

Requires completion of four years of college, with major coursework in accounting, law enforcement, business administration, pre-law or related areas; up to two years of police investigative or enforcement experience may be substituted on a year-for-year basis for the college training.

Requires three years of progressively responsible professional peace officer experience in criminal investigation, or tax evasion and tax fraud investigation, including successful completion of the Revenue Special Agent Trainee training program.

Requires successful completion of a firearms qualification course annually, as a condition of employment.

Knowledges, Skills and Abilities

Requires an extensive knowledge of accounting and auditing principles and practices, and methods and techniques of criminal investigations.

Requires an extensive knowledge of the tax laws, regulations and filing procedures, and pertinent criminal statutes.

Requires an extensive knowledge of laws of arrest, search and seizure, service of legal process, rights of citizens, and court procedures and rules of evidence.

Requires ability to provide effective coordination of assigned agents in major fraud investigation cases.

Requires ability to recognize and determine violations of the various state revenue and criminal laws, and explain and interpret significant irregularities to taxpayers.

Requires ability to prepare properly documented investigative reports and findings.

Requires ability to establish effective working relationships.

Requires ability and willingness to travel frequently, often keeping irregular hours.

Requires proficiency in the use of firearms and the art of self defense.

In addition to having a written and spoken knowledge of the English language, candidates may be required to speak and write a foreign language at a colloquial skill level in carrying out position duties in conjunction with non-English speaking individuals.

Requires possession of an appropriate valid driver's license.