

ILLINOIS DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
CLASS SPECIFICATION

REVENUE SPECIAL AGENT

POSITION CODE: 38558  
Effective: 10-16-96

DISTINGUISHING FEATURES OF WORK:

Under general supervision, independently conducts criminal investigations at the journeyman level of tax fraud, tax evasion and other illegal acts which circumvent laws administered by the Department of Revenue as an armed revenue agent with full police powers; obtains facts and evidence through surveillance, interviews, and analysis of existing books and records to determine extent and scope of violations; participates in conferences with taxpayers, their representatives, witnesses and others; serves as a team member in complex, sensitive or controversial investigations; participates in searches and raids and arrests; works closely with federal, state and local law enforcement agencies; prepares detailed investigative reports; compiles evidence for court presentations.

ILLUSTRATIVE EXAMPLES OF WORK:

1. As a peace officer, independently performs inter-state and intra-state criminal investigations of suspected, alleged or known cases of criminal acts by taxpayers attempting to circumvent or violate tax laws administered by the Department of Revenue; investigations normally involve one violation or a small business operation, wage earner or salaried employee of limited income, generally cooperative in providing information, or small business entities comprised of several individuals wherein one or more violations are suspected but the methods used in documenting violations are comparatively uncomplicated and relatively easy to detect and prove, and the investigation normally does not require extensive inquiry into activities outside the immediate locality of the violator.
2. Obtains facts and evidence through surveillance, under cover assignments, interviews with taxpayers and their representatives, complainants, witnesses and other individuals believed to have pertinent information, analysis of existing books and records, and analysis of bank accounts to determine extent and scope of violation, such as manipulation of funds, alteration of records, false statements, conspiracy and concealment of facts; confers with higher level staff or supervisor to gain insight into unusual problems; confers with case manager and supervisor should the case become complex, sensitive or controversial in nature.
3. Participates in conferences with taxpayers, their representatives, business associates and others; establishes effective rapport with subjects who are uncooperative, evasive or hostile; detects or recognizes discrepancies in statements and relevancy of testimony.
4. Participates as a team member in the conduct of controversial or complex investigations involving one or more entities or individuals wherein facts or evidence is difficult to establish, interests are conflicting or diversified, principles are of public prominence, and wide spread news coverage may result; completes selected segments of the investigation; participates in coordinated searches, raids and arrests.
5. Works closely with other law enforcement agencies in conducting joint investigations or in exchanging information within legal limitations.

## REVENUE SPECIAL AGENT (Continued)

6. Prepares detailed reports of investigations with supportive documentation, e.g., criminal liability schedules, memoranda of activity and interview, copies of letters to taxpayers and their representatives, financial schedules, etc.; makes recommendations for disposition of cases predicated on findings and supportive evidence.
7. Assists in preparing cases for prosecution by the Illinois Attorney General, State's Attorney and the United States Attorney; testifies as a witness in criminal, civil and administrative cases.
8. Attends and participates in law enforcement meetings and advanced training programs involving new or revised statutes, rules and regulations, agency policies and procedures, and investigative techniques needed to enhance investigative skills and knowledges.
9. 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 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 possession of an appropriate valid driver's license.

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

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

Requires working 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 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.