

REVENUE SPECIAL INVESTIGATOR 2

KIND OF WORK

Professional investigative work.

NATURE AND PURPOSE

Under general supervision, investigates alleged cases of tax fraud in order to identify criminal violations of Minnesota Tax Law for criminal prosecution.

EXAMPLES OF WORK (A position may not include all the work examples given, nor does the list include all that may be assigned.)

Interviews witnesses and subjects of criminal investigations to gather evidence of tax fraud using interview techniques, human interaction, knowledge of business and personal transactions, knowledge of constitutional rights and verbal communication skills.

Prepares subpoenas/search warrants to produce evidence of tax crimes using organizational materials and cameras.

Testifies in court, appearing as a witness for the department in criminal prosecutions so that facts discovered in investigations are presented using tax returns, investigative notes and knowledge of department systems.

Prepare reports to document evidence of criminal activity so that businesses and individuals are properly charged and prosecution may begin using witness statements, audit work papers, interview statements, tax return information, bank statements and criminal history.

Reads/compares computer printouts and tax returns to determine compliance with filing requirements, locate individuals, determine correctness of returns and violations of criminal statutes by applying knowledge of tax law, accounting methods and procedures and knowledge of department systems and procedures.

KNOWLEDGE, SKILLS, AND ABILITIES REQUIRED

Knowledge of:

Accounting principles and techniques and ability to apply them in analyzing taxpayer's books and records to find evidence of tax evasion.

The tax laws of the State of Minnesota sufficient to determine statutory requirements of the Income Tax Act, Sales and Use Tax Act and other laws administered by the Commissioner of Revenue.

Departmental systems and procedures sufficient to understand audit selection, processing tax returns, tax payments and the recording of each.

Rules of Evidence and Rules of Court to ensure admissibility of evidence and that proper court procedures are followed.

Human relations skills to interact with others within and outside the Department of Revenue.

Ability to:

Exercise sound judgment and logic to arrive at conclusions based on information gathered.

Communicate orally in order to testify in court proceedings and communicate effectively with attorneys and public officials.

Write clear and concise reports to document evidence and violations of criminal statutes.

Establish and maintain effective working relationships in order to maintain public trust and yet obtain the information/evidence needed.

Apply basic techniques, principles and methods of criminal investigation and use technical investigative equipment to gather evidence needed to establish proof of criminal violations of tax law.

Utilize computerized systems to access tax data on individuals and businesses.

Use a microcomputer to format data on cases/witnesses, identify patterns, list evidence and other materials, profile suspects, record evasion schemes and record devices of concealment.

Est: 11/82

Rev: 7/85

T.C.: 7/8/85

Former Title(s): Revenue Special  
Investigator