

ILLINOIS DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
CLASS SPECIFICATION

REVENUE SPECIAL AGENT TRAINEE

POSITION CODE: 38565

Effective: 10-16-96

DISTINGUISHING FEATURES OF WORK:

Under immediate supervision, for a period of six to twelve months, participates in an agency-sponsored training program, receiving police academy and formal agency training and controlled case assignments to develop broad knowledge, understanding, and practical skills necessary to perform criminal investigations of tax evasion and tax fraud as a peace officer.

ILLUSTRATIVE EXAMPLES OF WORK:

1. Receives formal classroom training which includes instruction in tax laws, use of firearms, rules of evidence applicable to courts in criminal cases and controlling court decisions, preparation of reports, investigative procedures and techniques applicable to criminal tax evasion and fraud cases, administrative procedures, standards and rules of conduct, and other matters pertaining to criminal investigations. Actively participates in police training from an accredited police academy within the training period.
2. Receives on-the-job training and closely controlled assignments designed to provide work experience in applying the skills and knowledges acquired during the classroom training; accompanies experienced agents as an observer in searches, surveillances, raids and arrests; performs assigned record checking; may interview accused parties, complainants, witnesses and others; secures signed statements, affidavits and documentary evidence.
3. Completes criminal tax evasion and other related investigative assignments of increasing difficulty for the purpose of gaining experience in developing working skills. These investigations usually concern one violation or operation, or a few transactions with relatively minor tax consequence; witnesses normally are readily available and generally are inclined to be cooperative; usually the violator is a small businessman, wage earner or salary employee of limited income and is generally cooperative in providing information; the methods used in documenting the violation are comparatively uncomplicated, and relatively easy to detect and prove; the investigation normally does not require inquiry into activities outside the immediate locality of the violator.

## REVENUE SPECIAL AGENT TRAINEE (Continued)

4. 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 law enforcement experience may be substituted on a year for year basis for the college training.

#### Knowledges, Skills and Abilities

Requires possession of an appropriate valid driver's license.

Requires elementary knowledge of accounting and auditing principles and practices.

Requires elementary knowledge of the criminal justice system as it relates to investigation.

Requires ability to prepare written investigative reports.

Requires ability to understand and follow oral and written instructions.

Requires ability to profit from training received and become knowledgeable about the various revenue laws and administrative tax regulations enforced.

Requires ability to learn the proper operation and maintenance of a two-way radio and firearms.

Requires ability to establish and maintain effective and cooperative working relationships with the public, taxpayers and others.

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

Requires a successful completion of the firearms qualification course during the first 12 months of employment.

Requires the successful completion of a basic law enforcement training program during the first 12 months of employment.